BFS General Ledger

COA Tree Report

ReportId: UCGLTREE

Run Date Time: 2021-11-22-16.22.50.000000

Report : Chartfield Report

Tree : BFS_ACCOUNT

As of : 2021-11-22

|<-------------------Tree Level Details------------------->|

12345678910

BALSHEET - Balance Sheet Accounts

ASSETS - Assets

159XX - Deferred Outflows

15900 - 15999

15900 - DO-Loss on Debt Refund-Capital

15950 - DO-Asset Retirement Obligation

10XXX - Cash

100XX - Cash - Bank Accounts

10000 - 10099

10000 - Cash-Receipts-BofA-Credit Card

10001 - Cash-Receipts-BofA-Cash, Check

10003 - Cash-Receipts-Mellon-ACH

10012 - Cash-Disb-WF-Accounts Payable

10015 - Cash-Disb-WF-Emergency Loans

10018 - Cash-Disb-Mellon-A/P-EFT

10019 - Cash-Disb-BofA-Wire/FX

10020 - Cash-Frgn-Bnq de Plyns-Oprtng
10022 - Cash-Frgn-Ntnl BK of Grc-Oprtn
10023 - Cash-Frgn-Ntnl BK of Grc-Svngs
10026 - Cash-Frgn-Emporiki Bank
10032 - Cash-Frgn-Chile-Chilean Pesos
10034 - Cash-Frgn-Chile2-Chilean Pesos
10033 - Cash-Frgn-UniCredit Bank-Italy
101XX - Cash - Petty Cash
10100 - 10199
10100 - Cash-Petty Cash-General
10110 - Cash-Petty Cash-Change Funds
10120 - Cash-Petty Cash-Human Subject
10130 - Cash-Petty Cash-Bank Change Fd
10140 - Cash-Petty Cash-Foreign
102XX - Cash-Fund Balancing
10200 - 10299
103XX - Cash-Escrow/Trustee
10300 - 10399
11XXX - Investments
110XX - University Investments
11000 - 11099
111XX - Trustee Investments
11100 - 11199
11102 - Invstmt Held by Mgmt Companies
12XXX - Accounts Receivable
120XX - State of Cal Receivables, Net
12000 - 12099
12000 - A/R State Approp-Operating
121XX - U.S Government Receivables,Net
12100 - 12199
12103 - A/R U.S. Govt Grants-Stdt Aid
12108 - A/R U.S. Govt Pell Grants
12109 - A/R U.S. Financing Appro BABs
122XX - Auxil & Svc Enter Recvs, Net
12200 - 12299
12200 - A/R Auxiliaries & Svc Enterpri
12250 - Allow for Doubt Accts-Aux & SE
123XX - Other Receivables, Net
12300 - 12399
12301 - A/R BFS Returned Checks
12303 - BFS A/R
12311 - A/R Campus Solutions
12335 - A/R Pledges-Discount-Noncurren
12331 - A/R Private Gifts & Endowments
12333 - A/R Pledges-Noncurrent
12334 - A/R Pledges-Allow for Uncoll-N
12350 - A/R Agencies
12360 - A/R Other
12361 - A/R Other Returned Checks
12364 - A/R UNEX Sundry Debtor
12370 - Accrued Receivables (Unbilled)
12380 - A/R Contra (Unapplied Cash)
12390 - Allow for Doubtful Accts-Other
12391 - A/R-Other-Gifts/Pledges-Allowa
12393 - BFS Allow for Doubtful Accts
12351 - A/R CS 3rd Party Orgs
12340 - A/R Payroll Clearing
12700 - 12799
124XY - A/R-Investment Income
12400 - 12499
125XX - A/R-Other-Student Tuition & Fees
12500 - 12599
12590 - Allow for Doubtful - Tui & Fee
126XX - A/R-Other-Educ Activities
12600 - 12649
126YY - A/R-Educ Activities-Allow
12650 - 12699
12650 - Allowance-Doubtful Accts-Educ
13XXX - Due From Other Funds
130XX - Intrafund Receivables
13000 - 13099
131XX - Interfund Receivables
13100 - 13199
14XXX - Inventories
140XX - General Inventories
14000 - 14099
14000 - General Inventories
141XX - Auxil & Svc Enter Inventories
14100 - 14199
14100 - Aux & SE Inventories
14110 - Aux & Svc Enter Work-in-Proces
15XXX - Other Assets
150XX - General Other Assets
15000 - 15099
15000 - General Prepayments
15001 - Travel & Other Advances
<table>
<thead>
<tr>
<th>Code</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>15010</td>
<td>General Deferred Charges</td>
</tr>
<tr>
<td>15090</td>
<td>General Other Assets-Noncurrent</td>
</tr>
<tr>
<td>151XX</td>
<td>Auxil &amp; Svc Enter Other Assets</td>
</tr>
<tr>
<td>15100 - 15199</td>
<td>Deferred Cost of Issuance</td>
</tr>
<tr>
<td>152XX</td>
<td>Deferred Cost of Issuance</td>
</tr>
<tr>
<td>15200 - 15299</td>
<td>Notes Receivable</td>
</tr>
<tr>
<td>16XXX</td>
<td>Notes Receivable</td>
</tr>
<tr>
<td>160XX</td>
<td>Notes Receivable-Noncurrent</td>
</tr>
<tr>
<td>16000 - 16099</td>
<td>Notes Receivable-LT Loans</td>
</tr>
<tr>
<td>16001</td>
<td>N/R Fed Loan-Advanced to Stdnt</td>
</tr>
<tr>
<td>16002</td>
<td>N/R Fed Ln-Prin Assigned to US</td>
</tr>
<tr>
<td>16003</td>
<td>N/R Fed Loan-Prin Cncl-Tch/Mil</td>
</tr>
<tr>
<td>16004</td>
<td>N/R Fed Ln-Prin Cncl-Subj Mtr</td>
</tr>
<tr>
<td>16005</td>
<td>Notes Receivable-In-Transit</td>
</tr>
<tr>
<td>16006</td>
<td>N/R Fed Ln-Prin Cncl-Othr Tch</td>
</tr>
<tr>
<td>16007</td>
<td>N/R Fed Ln-Prin Cncl-Mil Svc</td>
</tr>
<tr>
<td>16008</td>
<td>N/R Fed Ln-Prin Cncl-Vlntr Svc</td>
</tr>
<tr>
<td>16009</td>
<td>N/R Fed Ln-Prin Cncl-Law Enfrc</td>
</tr>
<tr>
<td>16012</td>
<td>N/R Fed Ln-Prin Cncl-Child/Fam</td>
</tr>
<tr>
<td>16013</td>
<td>N/R Fed Ln-Prin Cncl-Nurse/Med</td>
</tr>
<tr>
<td>16014</td>
<td>N/R Fed Ln-Prin Cncl-Attorney</td>
</tr>
<tr>
<td>16015</td>
<td>NR-Campus-LT Loan Recordkeepin</td>
</tr>
<tr>
<td>16016</td>
<td>N/R Fed Ln-Prin Cncl-Death/Dis</td>
</tr>
<tr>
<td>16017</td>
<td>N/R Fed Ln-Prin Cncl-Bnkruptcy</td>
</tr>
<tr>
<td>16019</td>
<td>N/R Fed Ln-Prin Adjmt-Other</td>
</tr>
<tr>
<td>16020</td>
<td>Notes Receivable-ST Housing</td>
</tr>
<tr>
<td>16040</td>
<td>Notes Receivable-Ford Direct</td>
</tr>
<tr>
<td>16049</td>
<td>NR-Noncurrent Contra YE Reclas</td>
</tr>
</tbody>
</table>
16061 - N/R Fed Loan-Principal Collect
16090 - Allowance for Doubtful Notes
16042 - N/R Fed Ln-Prin Cncl-Disabi/VA
16018 - N/R Fed Ln-Prin Cncl-Pre-K Stf
16041 - N/R Fed Ln-Prin Cncl-Spch/Path
161XX - Notes Receivable-Current
16100 - 16199
16100 - Current Portion of N/R-Loans
16110 - Current Portion of N/R-Collect
16120 - Cur Portion of Mort Rec-Loans
16130 - Current Portion of M/R-Collect
16140 - Curr Portion of N/R-Allowance
19XXX - Capital Assets
190XX - Real Estate
19000 - 19099
19000 - Real Estate
19001 - Real Estate - New Increment
19002 - Real Estate - Disposal
19003 - Real Estate-Inter-Camp Trf Out
19004 - Real Estate-Inter-Camp Trf In
19005 - Real Estate-Trf/Adj w/i Campus
19006 - Real Estate-Imprmt Book Value
19007 - Real Estate-Cap Int Earnings
191XX - Buildings & Structures, Net
19100 - 19199
19100 - Buildings & Structures
19101 - Bldg & Struc - New Increment
19102 - Bldg & Struct - Disposal
<table>
<thead>
<tr>
<th>Code</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>19103</td>
<td>Bldg &amp; Struc-Intercamp Trf Out</td>
</tr>
<tr>
<td>19104</td>
<td>Bldg &amp; Struct-Intercamp Trf In</td>
</tr>
<tr>
<td>19105</td>
<td>Bldg &amp; Struct-Trf/Adj w/i Camp</td>
</tr>
<tr>
<td>19106</td>
<td>Bldg &amp; Struc-Imprmt Book Value</td>
</tr>
<tr>
<td>19107</td>
<td>Bldg &amp; Structure-Cap Int Earn</td>
</tr>
<tr>
<td>19110</td>
<td>Bldg &amp; Structure-SCA</td>
</tr>
<tr>
<td>19111</td>
<td>Bldg &amp; Struc-New Increment-SCA</td>
</tr>
<tr>
<td>19112</td>
<td>Bldg &amp; Struct - Disposal-SCA</td>
</tr>
<tr>
<td>19113</td>
<td>Bldg &amp; Str-Intrcmp Trf Out-SCA</td>
</tr>
<tr>
<td>19114</td>
<td>Bldg &amp; Stru-Intrcmp Trf In-SCA</td>
</tr>
<tr>
<td>19115</td>
<td>Bldg &amp; Str-Trf/Adj w/i Cmp-SCA</td>
</tr>
<tr>
<td>19116</td>
<td>Bldg &amp; Str-Imprmt Bk Value-SCA</td>
</tr>
<tr>
<td>19190</td>
<td>Accum Depreciation - Buildings</td>
</tr>
<tr>
<td>19191</td>
<td>Accum Deprec- Bldg SCA</td>
</tr>
<tr>
<td>192XX</td>
<td>General Improvements, Net</td>
</tr>
<tr>
<td>19200</td>
<td>General Improvements</td>
</tr>
<tr>
<td>19201</td>
<td>Gen Imprvmt - New Increment</td>
</tr>
<tr>
<td>19202</td>
<td>Gen Imprvmt - Disposal</td>
</tr>
<tr>
<td>19203</td>
<td>Gen Imprv-Intercam Trf Out</td>
</tr>
<tr>
<td>19204</td>
<td>Gen Imprv-Intercam Trf In</td>
</tr>
<tr>
<td>19205</td>
<td>Gen Imprvmt - Trf/Adj w/i Camp</td>
</tr>
<tr>
<td>19206</td>
<td>Gen Improvmt-Imprmt Book Value</td>
</tr>
<tr>
<td>19207</td>
<td>Gen Imprvmt-Cap Int Earnings</td>
</tr>
<tr>
<td>19210</td>
<td>General Improvement-SCA</td>
</tr>
<tr>
<td>19211</td>
<td>Gen Imprvmt-New Increment-SCA</td>
</tr>
<tr>
<td>19212</td>
<td>Gen Imprvmt - Disposal-SCA</td>
</tr>
<tr>
<td>19213</td>
<td>Gen Imprv-Intercam Trf Out-SCA</td>
</tr>
<tr>
<td>19214</td>
<td>Gen Imprv-Intercam Trf In-SCA</td>
</tr>
</tbody>
</table>
19215 - Gen Improvmt-Trf/Adj wi Cmp-SCA
19216 - Gen Improvmt-Imprmt BV-SCA
19290 - Accum Depreciation-Gen Improvmt
19291 - Accum Deprec- Gen Imp SCA
193XX - Fixed Equipment, Net
19300 - 19399

19300 - Fixed Equipment
19301 - Fixed Equip - New Increment
19302 - Fixed Equip - Disposal
19303 - Fixed Equip-Intercamp Trf Out
19304 - Fixed Equip-Intercamp Trf In
19305 - Fixed Equip-Trf/Adj w/i Campus
19306 - Fixed Equip-Imprmt Book Value

194XX - Other Equipment, Net
19400 - 19499

19435 - Accum Depreciation-Other Equip

195XX - Infrastructure Assets, Net
19500 - 19599

19540 - Infrastructure
19541 - Infrastructure - New Increment
19542 - Infrastructure - Disposal
19543 - Infrastructure-Intercam Tf Out
19544 - Infrastructure-Intercam Tf In
19545 - Infrastructure-Trf/Adj w/i Cam
19546 - Infrastructure-Imprmt Book Value
19547 - Infrastructure-Cap Int Earning
19590 - Accum Deprec-Infrastructure
196XX - Libraries & Collections
19600 - 19699

19600 - Library Material & Collections
19601 - Lib Mtrl & Cllct-New Increment
19602 - Lib Mtrl & Cllct-Disposal
19605 - Lib Mtrl & Cllct-Tsf/Adj w/i C
19610 - Lib Rare Bks & Rare Bk Collect
19620 - Special Collections-Excl Lib
19690 - Accum Deprec-Libr Mtl & Collec

197XX - Construction In Progress
19700 - 19799

19700 - CIP-Site Clearance
19710 - CIP-Construction
19720 - CIP-Exterior Utilities
19730 - CIP-Movable Equipment
19731 - CIP-Movable Equip-Cap (Contra)
19740 - CIP-Site Development
19750 - CIP-Consultant Fees
19760 - CIP-Facilities Management
19770 - CIP-Survey/Tests/Plans/Specs
19780 - CIP-Special Items
19785 - CIP-Capitalized Interest Earni
19790 - CIP-Budget
19791 - CIP-Budget-Capitaliza (Contra)
19796 - CIP-General-Capitaliz (Contra)
19799 - CIP-Clearing/Non-capitalizable
19795 - CIP-General (Summary)
19790 - 19799

198XX - Software
19800 - 19899
200XX - General Accounts Payable
20000 - 20099

20000 - Accounts Payable-BFS
20001 - Accounts Payable-Sales Tax
20002 - Accounts Payable-BFS-Use Tax
20009 - Accounts Payable-Other
20010 - A/P-Contractor Retention

201XX - Auxillary & Svc Enterprise Pay
20100 - 20199

202XX - CL-A/P-Capital Assets
20200 - 20299

20200 - Capital Asset Accounts Payable
203XX - A/P-Scholarships&Fellowships
20300 - 20399

20301 - BFS A/R Refunds
20302 - A/P CS Refunds

204XX - A/P-Controlled Disb-Payroll
20400 - 20499

205XX - A/P-Controlled Disb-Other
20500 - 20599

20500 - Controlled Disb-Other A/P

21XXX - Due To Other Funds

210XX - Intrafund Payables
21000 - 21099

212XX - Interfund Payables
21200 - 21299

21200 - Interfund Payables

22XXX - Accrued Compensation

220XX - Accrued Salary Liabilities
22000 - 22099

22001 - Biweekly Accrued Salary & Ben
22014 - PR Cancelled Checks-non-Fed Fd
22015 - PR Cancelled Checks-Fed Funds

222XX - Employee Tax Deductions
22200 - 22299

22200 - Federal Income Tax Deductions
22202 - N/R Alien Fed Tax Deductions
22203 - OASDI Deductions
22204 - Medicare Deductions
22221 - California Tax Deductions
22222 - California N/R Tax Deductions

223XX - Employee Insurance Deductions
22300 - 22399

224XX - Employee Retirement Deductions
22400 - 22499

225XX - Employee Labor Union Deduction
22500 - 22599

22599 - Other Employee Labor Union Ded

226XX - Employee Other Deductions
22600 - 22699

22611 - UCB Donation Deduction
22615 - Transit Deduction

227XX - Employer Insurance Liabilities
22700 - 22799

228XX - Employer Retirement Liabilities
22800 - 22899

229XX - Employer Other Liabilities
22900 - 22999

22902 - Emplyr OASDI Liability
22903 - Emplyr Medicare Liability
22941 - Vacation Liability
22942 - Compensatory Time Liability
22944 - Vacation Liability-Noncurrent
22946 - Vacation Leave Assessment Liab
22950 - Employer Liability to UC RHBP
22951 - Employ Contrb Trsfr to UCRP
22960 - Employer Liability to UC RHBP
22961 - Employ Contrb Trsfr to UC RHBP
22951 - Emplyr Contrb Trsfr to UCRP

23XXX - Other Liabilities
230XX - General Deposits & Other Liabi

23000 - 23099

23000 - Ticket Sale Deposits
23001 - Key Deposits
23003 - Other Registration Deposits
23004 - SIR CS Fee Deposits
23009 - Other Deposits-General
23011 - GAEL Liability
23014 - Research Subj Inst Issue PayCd
23080 - Pollution Remedi Liability
23090 - Other Accrued Liabilities
23091 - Escheatment Liability

231XX - Aux & Svc Ent Dpsts & Other Li

23100 - 23199

23100 - Residence Room Deposits

232XX - General Deferred Revenue

23200 - 23299
<table>
<thead>
<tr>
<th>Code</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>23200</td>
<td>Unearned Revenues-General</td>
</tr>
<tr>
<td>23210</td>
<td>Unearned Revenues-Tuition/Fees</td>
</tr>
<tr>
<td>23250</td>
<td>Unearned Revenues - C&amp;G</td>
</tr>
<tr>
<td>233XX</td>
<td>Aux &amp; Svc Ent Deferred Revenue</td>
</tr>
<tr>
<td>23300</td>
<td>23399</td>
</tr>
<tr>
<td>23300</td>
<td>Unearned Revenues-Aux/Svc Ent</td>
</tr>
<tr>
<td>234XX</td>
<td>Clearing Accounts</td>
</tr>
<tr>
<td>23400</td>
<td>23499</td>
</tr>
<tr>
<td>23406</td>
<td>Federal Express Clearing</td>
</tr>
<tr>
<td>23411</td>
<td>Prcrmnt Card Clearing-US Bank</td>
</tr>
<tr>
<td>23413</td>
<td>Travel Clearing (Connexxus)</td>
</tr>
<tr>
<td>23415</td>
<td>BFS Procard Clearing</td>
</tr>
<tr>
<td>23416</td>
<td>BFS AR Cash Clearing</td>
</tr>
<tr>
<td>23418</td>
<td>BFS Customer Payment Clearing</td>
</tr>
<tr>
<td>23419</td>
<td>BFS AR Clearing</td>
</tr>
<tr>
<td>23425</td>
<td>LT Loans Cash Receipts Clrng</td>
</tr>
<tr>
<td>23426</td>
<td>LT Loans Unapplied/Refund Clrg</td>
</tr>
<tr>
<td>23429</td>
<td>E-Check Receipts Clearing</td>
</tr>
<tr>
<td>23433</td>
<td>CS Cash Receipts Clearing</td>
</tr>
<tr>
<td>23440</td>
<td>Fee Remission Clearing</td>
</tr>
<tr>
<td>23450</td>
<td>Private Gifts Clearing</td>
</tr>
<tr>
<td>23451</td>
<td>Private Gifts-Returned Cks Cle</td>
</tr>
<tr>
<td>23452</td>
<td>UR Gift Fund Clearing</td>
</tr>
<tr>
<td>23454</td>
<td>EFA Invoicing Clearing</td>
</tr>
<tr>
<td>23456</td>
<td>C&amp;G Revenue Clearing</td>
</tr>
<tr>
<td>23466</td>
<td>Payment Plus Clearing-US BanK</td>
</tr>
<tr>
<td>23471</td>
<td>Misc Receipt COA Error Clrng</td>
</tr>
<tr>
<td>23434</td>
<td>Campus Solutions Clearing</td>
</tr>
</tbody>
</table>
23461 - Payroll Clearing - UC Path
23470 - Misc Receipts Clearing
235XX - Financial Control Accounts
23500 - 23599
23500 - OP Financial Control (UCOP GL)
23501 - OP Financial Control (Loc M)
23502 - Interfund/Interunit Fin Ctrl
23503 - AR Open Credit Balancing
23510 - UCM Financial Control (Merced)
23520 - UCSF Financial Control
23530 - UCD Financial Control
23540 - UCLA Financial Control
23550 - UCR Financial Control
23560 - UCSD Financial Control
23570 - UCSC Financial Control
23580 - UCSB Financial Control
23590 - UCI Financial Control
236XX - Long Term Debt-Current
23600 - 23699
23600 - Revenue Bonds - Current
23610 - Mortg & Other Borrowing - Curr
23620 - Capital Lease Obligation-Curr
237XX - Debt Interest Liability-Curr
23700 - 23799
23700 - Debt Interest Liability-Cur.
24XXX - Agency Funds
240XX - General Agency Funds
24000 - 24099
24000 - General Agency Funds
24010 - Financial Aid Agency Funds
241XX - Aux & Svc Ent Agency Funds
24100 - 24199
25XXX - Debt
250XX - Revenue Bonds
25000 - 25099
25020 - NL-LPRB2012H
251XX - Certificates of Participation
25101 - 25199
252XX - Commercial Paper
25200 - 25299
253XX - Mortgages & Other Payables
25300 - 25399
25306 - PG&E On-Bill Financing Loan
254XX - Capital Lease Obligations
25400 - 25499
25400 - Capital Lease Obligations
255XX - Aux & Svc Ent Debt
25500 - 25599
25502 - Unearned Revenue-Noncurrent
259XX - Related Party Debt
25900 - 25999
25909 - Other Misc. Liability - Noncur
25990 - Pollution Remedi Liabi-noncur
25995 - Asset Retirement Oblig Liab-NL
26XXX - Fed Refundable Loans NC
26000 - 26999
26000 - Federal Refundable Loans-FCC
26010 - Fed Refundable Lns-Repayment
26020 - Fed Refundable Lns-Allocation
26030 - Fed Refundable Lns-Reserve Adj
26100 - Fed Loan Clearing Contra
26101 - Fed Ln - Interest Income on Ln
26102 - Fed Ln - Other Income
26103 - Fed Ln - Reimb of Princ Cncl
26105 - Fed Ln - Collection & Litigati
26106 - Princ/Int Cncl for Teach/Milit
26107 - Prin/Int Cncl for Spch/Patholo
26108 - Prin/Int Cncl for Certain Subj
26109 - Prin/Int Cncl for Other Teach
26112 - Prin/Int Cncl for Military Svc
26114 - Prin/Int Cncl for Volunteer Sv
26116 - Prin/Int Cncl for Law Enforce
26118 - Prin/Int Cncl for Child/Family
26120 - Prin/Int Cncl for Nurse/Med
26121 - Prin/Int Cncl-Attorney in Pub
26122 - Prin/Int Cncl for Death/Disabi
26123 - Prin/Int Cncl for pre-K Staff
26124 - Prin/Int Cncl for Bankruptcy
26126 - Loans Assigned to Fed Govt
26128 - Fed Ln-Other Costs or Losses
26125 - Prin/Int Cncl Disability-VA

FUNDBALANCE - Fund Balance
30XXX - Beginning Fund Balance
30YYY - Beginning Fund Balance
30000 - 30999
30210 - Beg Bal Adjustments Within Fd
31XXX - Revenues and Other Additions
310XX - Student Tuition and Fees
31000 - 31099
311XX - State of California
31100 - 31199
312XX - Federal Government
31200 - 31299
313XX - Local Government
31300 - 31399
314XX - Private Gifts/Grants/Contracts
31400 - 31499
315XX - Sales & Svcs-Educ Activities
31500 - 31599
316XX - Sales & Svcs-Auxiliaries
31600 - 31699
317XX - Expended for Plant Facilities
31700 - 31799
318XX - Other Revenues
31800 - 31899
319XX - Other Additions
31900 - 31999
32XXX - Expenditures and Other Deducti
320XX - Educational and General
32000 - 32099
321XX - Auxiliary Enterprises
32100 - 32199
322XX - Plant Funds Expenditures
32200 - 32299
<table>
<thead>
<tr>
<th>Code</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>32210</td>
<td>Cptlztn-Real Estate (Cur/Inv)</td>
</tr>
<tr>
<td>32211</td>
<td>Cptlztn-Bldgs &amp; Struc (Cur/Inv)</td>
</tr>
<tr>
<td>32212</td>
<td>Cptlztn-Fixed Equip (Cur/Inv)</td>
</tr>
<tr>
<td>32213</td>
<td>Cptlztn-Genl Improv (Cur/Inv)</td>
</tr>
<tr>
<td>32214</td>
<td>Cptlztn-Software &gt;10M (Cur/Inv)</td>
</tr>
<tr>
<td>32215</td>
<td>Cptlztn-Software &lt;10M (Cur/Inv)</td>
</tr>
<tr>
<td>32216</td>
<td>Cptlztn-Equipment (Cur/Invest)</td>
</tr>
<tr>
<td>32217</td>
<td>Cptlztn-Lib Mtl &amp; Col (Cur/Inv)</td>
</tr>
<tr>
<td>32218</td>
<td>Cptlztn-Lib Rare Bks (Cur/Inv)</td>
</tr>
<tr>
<td>32219</td>
<td>Cptlztn-CIP (Current/Invest)</td>
</tr>
<tr>
<td>32220</td>
<td>Cptlztn-Intangibles (Cur/Inv)</td>
</tr>
<tr>
<td>32221</td>
<td>Cptlztn-Infrastruct (Cur/Inv)</td>
</tr>
<tr>
<td>32222</td>
<td>Cptlztn-Sp Collect (Cur/Inv)</td>
</tr>
<tr>
<td>32223</td>
<td>Estab Cap Lease Liab (Cur/Inv)</td>
</tr>
<tr>
<td>32230</td>
<td>Cptlztn-Real Estate (Unexp/Inv)</td>
</tr>
<tr>
<td>32231</td>
<td>Cptlztn-Bldg &amp; Struc (Unexp/Inv)</td>
</tr>
<tr>
<td>32232</td>
<td>Cptlztn-Fixed Equip (Unexp/Inv)</td>
</tr>
<tr>
<td>32233</td>
<td>Cptlztn-Genl Improv (Unexp/Inv)</td>
</tr>
<tr>
<td>32234</td>
<td>Cptlztn-Software &gt;5M (Unexp/Inv)</td>
</tr>
<tr>
<td>32235</td>
<td>Cptlztn-Software &lt;5M (Unexp/Inv)</td>
</tr>
<tr>
<td>32236</td>
<td>Cptlztn-Equipment (Unexp/Inv)</td>
</tr>
<tr>
<td>32237</td>
<td>Cptlztn-Lib Mtl&amp;Col (Unex/Inv)</td>
</tr>
<tr>
<td>32238</td>
<td>Cptlztn-Lib Rare Bks (Unex/Inv)</td>
</tr>
<tr>
<td>32239</td>
<td>Cptlztn-CIP (Unexp/Invest)</td>
</tr>
<tr>
<td>32240</td>
<td>Cptlztn-Intangibles (Unexp/Inv)</td>
</tr>
<tr>
<td>32241</td>
<td>Cptlztn-Infrastruct (Unexp/Inv)</td>
</tr>
<tr>
<td>32242</td>
<td>Cptlztn-Sp Collect (Unexp/Inv)</td>
</tr>
<tr>
<td>32250</td>
<td>Cptlztn-Bldgs &amp; Struc (R&amp;R/Inv)</td>
</tr>
<tr>
<td>32251</td>
<td>Cptlztn-Fixed Equip (R&amp;R/Inv)</td>
</tr>
</tbody>
</table>
32252 - Cptlztn-Genl Improv (R&R/Inv)
32253 - Cptlztn-Equipment (R&R/Invest)
32254 - Cptlztn-CIP (R&R/Invest)
32255 - Cptlztn-Intangibles (R&R/Inv)
32256 - Cptlztn-Infrastruc (R&R/Inv)
323XX - Debt Service-Principal
32300 - 32399
32303 - Rpymt of Prin-Bds-Aux(Ret/Inv)
32305 - Rpymt Prin-Cap Lease-Aux(Ret/I
32315 - Rpymt Princ-Cap Lease-Other (R
32323 - Rpymt Princ BK Ln (Retire/Inv)
324XX - Debt Service-Interest
32400 - 32499
325XX - Plant Disposals/Write-Offs
32500 - 32599
329XX - Other Deductions
32900 - 32999
33XXX - Mandatory Transfers
330XX - Mandatory Fed Loan Match
33000 - 33099
33000 - Fed Ln-Institution Cap Contrib
331XX - Mandatory Principal/Interest
33100 - 33199
33100 - Mandatory Debt Svc Pymts
34XXX - Nonmandatory Transfers
340XX - Nonmandatory Interfund Transfe
34000 - 34099
34000 - Student/Faculty Emergency Loan
34001 - Educational Fee Deferrals
34002 - STIP Income (Current/Loan)
34009 - Other (Current/Loan)
34010 - Capital Outlay
34011 - STIP Investment Income
34012 - Current Maintenance
34013 - Capital Outlay from General Fu
34019 - Other (Current/Unexpended Plan
34020 - Extraordinary Mntnc/Repairs
34022 - STIP Income (Current/Retirement
34029 - Other (Current/Retirement of I
34030 - Rpymt to Campus Working Capita
34039 - Other (Current/Renewal & Repl
34040 - Other (Unexpended/Retirement)
34041 - Other (Unexp/Renewal & Repl)
34042 - Other (Unexp/Invest)
34043 - Other (Renewal & Repl/Invest)
34050 - Other (Retirement/Renewal & Re
34051 - Other (Retirement/Invest)
34061 - Other (Current/Invest)
341XX - Nonmandatory Intrafund Trsfrs
34100 - 34199
34100 - Transfers to/from Reserves
34109 - Other Trnsfr Btwn Minor Fd Grp
34120 - Repayment of Principal to OP
34154 - Local Govt - ICR
34155 - Federal Contracts - ICR
34156 - Federal Grants - ICR
34158 - Pri Gifts, Grnts & Cntrcts ICR
34159 - State Agreements - ICR
342XX - Nmndtry Intrcmps Trsfrs
34200 - 34299

34200 - Transfers To/From E-OP
34201 - Transfers To/From M
34202 - Transfers To/From San Francisco
34203 - Transfers To/From Davis
34204 - Transfers To/From Los Angeles
34205 - Transfers To/From Riverside
34206 - Transfers To/From San Diego
34207 - Transfers To/From Santa Cruz
34208 - Transfers To/From Santa Barbara
34209 - Transfers To/From Irvine
34211 - Transfers To/From Merced
34212 - Transfers To/From BU 0000
34230 - Trans to/fr E-OP - Endow Inc
34231 - Trans to/fr E-OP - Endow Princ
34250 - Intercampus Fund Grp Bal Trsfr
34291 - Net Adj within a Minor Fd Grp
34292 - Gifts/Endowment STIP Adjustmts

343XX - Transfer - Investment in Plant
34300 - 34399

34300 - Transfer-Real Estate
34301 - Transfer-Buildgs & Structures
34302 - Transfer-Fixed Equipment
34303 - Transfer-General Improvement
34304 - Transfer-Software > 10M
34305 - Transfer-Software < 10M
34306 - Transfer-Equipment-Intracampus
34307 - Transfer-Library Mtl & Cllectns
34308 - Transfer-Library Rare Books
34309 - Transfer-Intangibles
34310 - Transfer-Infrastructure
34311 - Transfer-Special Collections
34340 - Transfer-AccumDep-Bldg & Struc
34342 - Transfer-Accum Dep-Genl Improv
34343 - Transfer-Accum Dep-Sftwr>10M
34344 - Transfer-Accum Dep-Sftwr<10M
34345 - Transfer-Accum Dep-Equipment
34346 - Trnsfr-Accum Dep-Lib Mtl & Col
34347 - Transfer-Accum Dep-Intangibles
34348 - Transfer-Accum Dep-Infrastruc
34350 - Transfer-Equip-To/From Merced
34351 - Transfer-Equip To/From J-OP
34352 - Transfer-Equipment-To/From SF
34353 - Trsfr-Equipment-To/From Davis
34354 - Transfer-Equipment-To/From LA
34355 - Trsfr-Eqpt-To/From Riverside
34356 - Transfer-Equipment-To/From SD
34357 - Transfer-Equipment-To/From SC
34358 - Transfer-Equipment-To/From SB
34359 - Trsfr-Equipment-To/From Irvine
39XXX - Budget Fund Balance Activity
39YXX - Budget Transfers
39000 - 39999

39000 - Budget Fund Balance

************************* End of Report *************************
BFS General Ledger

COA Tree Report

ReportId: UCGLTREE

Run Date Time: 2021-11-22-16.22.50.000000

Report : Chartfield Report

Tree : BFS_ACCOUNT

As of : 2021-11-22

|--------------Tree Level Details--------------|

12345678910

FUNDBALANCE - Fund Balance

30XXX - Beginning Fund Balance

30YYY - Beginning Fund Balance

30000 - 30999

30210 - Beg Bal Adjustments Within Fd

31XXX - Revenues and Other Additions

310XX - Student Tuition and Fees

31000 - 31099

311XX - State of California

31100 - 31199

312XX - Federal Government

31200 - 31299

313XX - Local Government

31300 - 31399

314XX - Private Gifts/Grants/Contracts

31400 - 31499

315XX - Sales & Svcs-Educ Activities
31500 - 31599
316XX - Sales & Svcs-Auxiliaries
31600 - 31699
317XX - Expended for Plant Facilities
31700 - 31799
318XX - Other Revenues
31800 - 31899
319XX - Other Additions
31900 - 31999
32XXX - Expenditures and Other Deducti
320XX - Educational and General
32000 - 32099
321XX - Auxiliary Enterprises
32100 - 32199
322XX - Plant Funds Expenditures
32200 - 32299
  32210 - Cptlztm-Real Estate(Cur/Invst)
  32211 - Cptlztm-Bldgs & Struc(Cur/Inv)
  32212 - Cptlztm-Fixed Equip(Cur/Inv)
  32213 - Cptlztm-Genl Improv (Cur/Inv)
  32214 - Cptlztm-Software >10M(Cur/Inv)
  32215 - Cptlztm-Software <10M(Cur/Inv)
  32216 - Cptlztm-Equipment (Cur/Invest)
  32217 - Cptlztm-Lib Mtl & Col(Cur/Inv)
  32218 - Cptlztm-Lib Rare Bks (Cur/Inv)
  32219 - Cptlztm-CIP (Current/Invest)
  32220 - Cptlztm-Intangibles (Cur/Inv)
  32221 - Cptlztm-Infrastruct (Cur/Inv)
<table>
<thead>
<tr>
<th>Code</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>32222</td>
<td>Cptlztn-Sp Collect (Cur/Inv)</td>
</tr>
<tr>
<td>32223</td>
<td>Estab Cap Lease Liab (Cur/Inv)</td>
</tr>
<tr>
<td>32230</td>
<td>Cptlztn-Real Estate(Unexp/Inv)</td>
</tr>
<tr>
<td>32231</td>
<td>Cptlztn-Bldg &amp; Struc(Unex/Inv)</td>
</tr>
<tr>
<td>32232</td>
<td>Cptlztn-Fixed Equip(Unexp/Inv)</td>
</tr>
<tr>
<td>32233</td>
<td>Cptlztn-Genl Improv(Unexp/Inv)</td>
</tr>
<tr>
<td>32234</td>
<td>Cptlztn-Software&gt;5M(Unex/Inv)</td>
</tr>
<tr>
<td>32235</td>
<td>Cptlztn-Software&lt;5M(Unex/Inv)</td>
</tr>
<tr>
<td>32236</td>
<td>Cptlztn-Equipment (Unexp/Inv)</td>
</tr>
<tr>
<td>32237</td>
<td>Cptlztn-Lib Mtl&amp;Col (Unex/Inv)</td>
</tr>
<tr>
<td>32238</td>
<td>Cptlztn-Lib Rare Bks(Unex/Inv)</td>
</tr>
<tr>
<td>32239</td>
<td>Cptlztn-CIP (Unexp/Invest)</td>
</tr>
<tr>
<td>32240</td>
<td>Cptlztn-Intangibles(Unexp/Inv)</td>
</tr>
<tr>
<td>32241</td>
<td>Cptlztn-Infrastruct(Unexp/Inv)</td>
</tr>
<tr>
<td>32242</td>
<td>Cptlztn-Sp Collect (Unexp/Inv)</td>
</tr>
<tr>
<td>32250</td>
<td>Cptlztn-Bldgs &amp; Struc(R&amp;R/Inv)</td>
</tr>
<tr>
<td>32251</td>
<td>Cptlztn-Fixed Equip (R&amp;R/Inv)</td>
</tr>
<tr>
<td>32252</td>
<td>Cptlztn-Genl Improv (R&amp;R/Inv)</td>
</tr>
<tr>
<td>32253</td>
<td>Cptlztn-Equipment (R&amp;R/Invest)</td>
</tr>
<tr>
<td>32254</td>
<td>Cptlztn-CIP (R&amp;R/Invest)</td>
</tr>
<tr>
<td>32255</td>
<td>Cptlztn-Intangibles (R&amp;R/Inv)</td>
</tr>
<tr>
<td>32256</td>
<td>Cptlztn-Infrastruct (R&amp;R/Inv)</td>
</tr>
<tr>
<td>323XX</td>
<td>Debt Service-Principal</td>
</tr>
<tr>
<td>32300</td>
<td>32399</td>
</tr>
<tr>
<td>32303</td>
<td>Rpymt of Prin-Bds-Aux(Ret/Inv)</td>
</tr>
<tr>
<td>32305</td>
<td>Rpymt Prin-Cap Lease-Aux(Ret/Inv)</td>
</tr>
<tr>
<td>32315</td>
<td>Rpymt Princ-Cap Lease-Other (Ret/Inv)</td>
</tr>
<tr>
<td>32323</td>
<td>Rpymt Princ BK Ln (Retire/Inv)</td>
</tr>
<tr>
<td>324XX</td>
<td>Debt Service-Interest</td>
</tr>
</tbody>
</table>

Note: The codes represent different categories of capitalization and debt service.
<table>
<thead>
<tr>
<th>Code Range</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>32400 - 32499</td>
<td>Plant Disposals/Write-Offs</td>
</tr>
<tr>
<td>32500 - 32599</td>
<td>Other Deductions</td>
</tr>
<tr>
<td>32900 - 32999</td>
<td>Mandatory Transfers</td>
</tr>
<tr>
<td>33000 - 33099</td>
<td>Mandatory Fed Loan Match</td>
</tr>
<tr>
<td>33000 - 33099</td>
<td>Fed Ln-Institution Cap Contrib</td>
</tr>
<tr>
<td>33100 - 33199</td>
<td>Mandatory Principal/Interest</td>
</tr>
<tr>
<td>33100 - 33199</td>
<td>Mandatory Debt Svc Pymts</td>
</tr>
<tr>
<td>33300 - 33399</td>
<td>Nonmandatory Transfers</td>
</tr>
<tr>
<td>34000 - 34099</td>
<td>Student/Faculty Emergency Loan</td>
</tr>
<tr>
<td>34001 - 34099</td>
<td>Educational Fee Deferrals</td>
</tr>
<tr>
<td>34002 - 34099</td>
<td>STIP Income (Current/Loan)</td>
</tr>
<tr>
<td>34009 - 34099</td>
<td>Other (Current/Loan)</td>
</tr>
<tr>
<td>34010 - 34099</td>
<td>Capital Outlay</td>
</tr>
<tr>
<td>34011 - 34099</td>
<td>STIP Investment Income</td>
</tr>
<tr>
<td>34012 - 34099</td>
<td>Current Maintenance</td>
</tr>
<tr>
<td>34013 - 34099</td>
<td>Capital Outlay from General Fu</td>
</tr>
<tr>
<td>34019 - 34099</td>
<td>Other (Current/Unexpended Plan)</td>
</tr>
<tr>
<td>34020 - 34099</td>
<td>Extraordinary Mntnc/Repairs</td>
</tr>
<tr>
<td>34022 - 34099</td>
<td>STIP Income (Current/Retirement)</td>
</tr>
<tr>
<td>34029 - 34099</td>
<td>Other (Current/Retirement of I)</td>
</tr>
<tr>
<td>34030 - 34099</td>
<td>Rpymt to Campus Working Capita</td>
</tr>
</tbody>
</table>
34039 - Other (Current/Renewal & Repl)
34040 - Other (Unexpended/Retirement)
34041 - Other (Unexp/Renewal & Repl)
34042 - Other (Unexp/Invest)
34043 - Other (Renewal & Repl/Invest)
34050 - Other (Retirement/Renewal & Re
34051 - Other (Retirement/Invest)
34061 - Other (Current/Invest)

341XX - Nonmandatory Intrafund Trsfrs
34100 - 34199
34100 - Transfers to/from Reserves
34109 - Other Trnsfr Btwn Minor Fd Grp
34120 - Repayment of Principal to OP
34154 - Local Govt - ICR
34155 - Federal Contracts - ICR
34156 - Federal Grants - ICR
34158 - Pri Gifts, Grnts & Cntrcts ICR
34159 - State Agreements - ICR
342XX - Nmndtry Intrcmps Trsfrs
34200 - 34299
34200 - Transfers To/From E-OP
34201 - Transfers To/From M
34202 - Transfers To/From San Francisc
34203 - Transfers To/From Davis
34204 - Transfers To/From Los Angeles
34205 - Transfers To/From Riverside
34206 - Transfers To/From San Diego
34207 - Transfers To/From Santa Cruz
34208 - Transfers To/From Santa Barbar
34347 - Transfer-Accum Dep-Intangibles
34348 - Transfer-Accum Dep-Infrastruc
34350 - Transfer-Equip-To/From Merced
34351 - Transfer-Equip To/From J-OP
34352 - Transfer-Equipment-To/From SF
34353 - Trsfr-Equipment-To/From Davis
34354 - Transfer-Equipment-To/From LA
34355 - Trsfr-Eqpt-To/From Riverside
34356 - Transfer-Equipment-To/From SD
34357 - Transfer-Equipment-To/From SC
34358 - Transfer-Equipment-To/From SB
34359 - Trsfr-Equipment-To/From Irvine
39XXX - Budget Fund Balance Activity
39YYY - Budget Transfers
39000 - 39999

39000 - Budget Fund Balance

****************** End of Report ******************
<table>
<thead>
<tr>
<th>Tree Level Details</th>
</tr>
</thead>
<tbody>
<tr>
<td>12345678910</td>
</tr>
</tbody>
</table>

REVENUES - Revenues
40XXX - Student Tuition and Fees
400XX - Nonresident Supp Tuition
40000 - 40099
40026 - NR Supp Tuition UG
40027 - NR Supp Tuition G Acad
40028 - NR Supp Tuition G Prof
40060 - NRST UG Exempt
40061 - NRST G Acad Exempt
40062 - NRST G Prof Exempt
401XX - Application for Admission Fees
40100 - 40199
40103 - Application for Admission
402XX - Student Services Fees
40200 - 40299
40204 - Student Services Fee
403XX - Tuition
40702 - UNEX-Concurrent Course Fees
40705 - UNEX-Other Revenue
40706 - UNEX Revenue
40708 - Contra Rev AFC-Uni Extension
40709 - UNEX-Other Unallocated Revenue
408XX - Contra Stud Tuition&Fees-FA
40800 - 40899
40801 - Contra Stdt Tuit & Fees UG-SFA
40802 - Contra Stdt Tuit & Fees GR-SFA
40890 - Tuition & Fees - Contra - BD
41XXX - State Approp, Grants & Contrac
410XX - State General Support
41000 - 41099
41010 - State General Support
4110X - State Specific Support
41100 - 41109
41101 - Student Financial Aid
41109 - Other State Specific Support
4111X - State Special Funds
41110 - 41119
411110 - Lottery Funds
411119 - Other State Special Funds
412XX - State Agencies
41200 - 41299
42XXX - U.S. Govt Approp, Grants & Con
420XX - U.S. Government Appropriations
42000 - 42099
42000 - U.S. Government Appropriations
421XX - U.S. Government Grants
42100 - 42199
422XX - U.S. Government Contracts
42200 - 42299
423XX - US Governmt Fed Capital Contri
42300 - 42399
42300 - US Govt Federal Capital Contri
424XX - Federal Loans Received
42400 - 42499
42400 - Federal Loans Received
43XXX - Local Govt Grants & Contracts
431XX - Local Govt Grants & Contracts
43100 - 43199
44XXX - Private Gifts, Grants, and Con
4400X - Private Gifts-Unrestricted
44000 - 44009
44000 - Private Gifts-Unrestricted
44001 - UCBF Donation - Unrestricted
44002 - UCBF Endow Income - Unrestricted
44003 - UCBF Other - Unrestricted
44004 - Gift Fee Assess - Unrestricted
4401X - Private Gifts-Restricted
44010 - 44019
44010 - Private Gifts-Restricted
44011 - Private Gifts-Pledges
44012 - UCBF Donation - Restricted
44013 - UCBF Endow Income - Restricted
44014 - UCBF Other - Restricted
44015 - Gift Fee Assess - Restricted
440XX - Private Gifts

44020 - 44099

44020 - Private Gifts-Uncollectible

44030 - Priv Gifts-Discount on Pledges

441XX - Private Grants

44100 - 44199

442XX - Private Contracts

44200 - 44299

45XXX - Contracts & Grants

45YYY - C&G Revenues

45000 - 45999

45000 - C&G Direct Cost Revenue

45010 - C&G Indirect Cost Revenue

45050 - C&G Program Revenue

45100 - Contract & Grants-Contra-BD

45990 - C&G Intercampus Subaward Rev

45991 - C&G Intrcmps Sbwrd Dir-Contra

45992 - C&G Intrcmps Subaward Indirect

45993 - C&G Intrcmps Sbwrd Ind-Contra

46XXX - Sales & Services of Educational

46YYY - Sls & Svcs of Educ Activities

46000 - 46999

46010 - Publication Sales

46020 - Sale of Merchandise-UC-Related

46021 - Sale of Timber

46030 - Sale of Lab Materials

46040 - Ticket Sales-Educational Activ

46050 - Workshop/Seminar/Conf Fees

46060 - Research/Curatorial Services
<table>
<thead>
<tr>
<th>Code</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>46070</td>
<td>Analytical/Testing Services</td>
</tr>
<tr>
<td>46080</td>
<td>Library Services</td>
</tr>
<tr>
<td>46090</td>
<td>Clinic Medical Services</td>
</tr>
<tr>
<td>46110</td>
<td>Royalties/License Fees</td>
</tr>
<tr>
<td>46120</td>
<td>Rental of Real Prop-Educ Activ</td>
</tr>
<tr>
<td>46130</td>
<td>Document Management Fee</td>
</tr>
<tr>
<td>46140</td>
<td>Career Services</td>
</tr>
<tr>
<td>46150</td>
<td>Library Privileges</td>
</tr>
<tr>
<td>46160</td>
<td>Experiential Learning Prog Fee</td>
</tr>
<tr>
<td>46161</td>
<td>Affiliation Fees</td>
</tr>
<tr>
<td>46600</td>
<td>CMA Revenue</td>
</tr>
<tr>
<td>46899</td>
<td>Contra Rev AFC-Edu Activities</td>
</tr>
<tr>
<td>46900</td>
<td>Sales &amp; Svcs-Ed Activity-Contr</td>
</tr>
<tr>
<td>46990</td>
<td>Edu Activity - Contra - BD</td>
</tr>
<tr>
<td>46999</td>
<td>Misc Sls &amp; Svcs of Educ Activ</td>
</tr>
<tr>
<td>47XXX</td>
<td>Sales &amp; Services of Auxiliary</td>
</tr>
<tr>
<td>47YYY</td>
<td>Sales &amp; Services of Auxiliary</td>
</tr>
<tr>
<td>47000</td>
<td>Residence Fees</td>
</tr>
<tr>
<td>47010</td>
<td>Food Sales/Services</td>
</tr>
<tr>
<td>47030</td>
<td>Books/Merchandise Sales</td>
</tr>
<tr>
<td>47040</td>
<td>Ticket Sales-Auxiliary Activit</td>
</tr>
<tr>
<td>47060</td>
<td>Revenue-Sharing Revenues</td>
</tr>
<tr>
<td>47061</td>
<td>Off-Site Game Rev (Guarantees)</td>
</tr>
<tr>
<td>47070</td>
<td>Media Revenues-Auxiliary Activ</td>
</tr>
<tr>
<td>47090</td>
<td>Other Marketing Revenues</td>
</tr>
<tr>
<td>47100</td>
<td>Camp Fees</td>
</tr>
<tr>
<td>47110</td>
<td>Parking Revenues-UC Related</td>
</tr>
<tr>
<td>Code</td>
<td>Description</td>
</tr>
<tr>
<td>--------</td>
<td>--------------------------------------------------</td>
</tr>
<tr>
<td>47120</td>
<td>Parking Revenues-General Publ</td>
</tr>
<tr>
<td>47130</td>
<td>Special Event Fees</td>
</tr>
<tr>
<td>47900</td>
<td>Rental of Real Property-Aux</td>
</tr>
<tr>
<td>47920</td>
<td>Contra Rev AFC-Aux Enterprises</td>
</tr>
<tr>
<td>47980</td>
<td>Sls/Svcs Auxil-Contra-Finl Aid</td>
</tr>
<tr>
<td>47990</td>
<td>Auxiliary Ent - Contra - BD</td>
</tr>
<tr>
<td>47999</td>
<td>Misc Sls &amp; Svcs of Auxilary</td>
</tr>
<tr>
<td>48XXX</td>
<td>Other Sources</td>
</tr>
<tr>
<td>480XX</td>
<td>Sales &amp; Svcs of Svc Enterprise</td>
</tr>
<tr>
<td>48000</td>
<td></td>
</tr>
<tr>
<td>48020</td>
<td>Telecommunications &amp; Data Svcs</td>
</tr>
<tr>
<td>48030</td>
<td>Printing Services</td>
</tr>
<tr>
<td>48050</td>
<td>Mail Services</td>
</tr>
<tr>
<td>48098</td>
<td>Contra Rev AFC-Svc Enterprises</td>
</tr>
<tr>
<td>48099</td>
<td>Misc Sls/Svcs of Service Enter</td>
</tr>
<tr>
<td>481XX</td>
<td>Other Revenues</td>
</tr>
<tr>
<td>48100</td>
<td></td>
</tr>
<tr>
<td>48100</td>
<td>Rental of Real Property-Misc</td>
</tr>
<tr>
<td>48101</td>
<td>Rental of Equipment-Non-UC</td>
</tr>
<tr>
<td>48103</td>
<td>RS-Memberships-UC-Related</td>
</tr>
<tr>
<td>48104</td>
<td>RS-Memberships-Non-UC-Related</td>
</tr>
<tr>
<td>48105</td>
<td>Fines &amp; Forfeitures</td>
</tr>
<tr>
<td>48108</td>
<td>New Student Orientation Revenu</td>
</tr>
<tr>
<td>48109</td>
<td>Trademark Revenues</td>
</tr>
<tr>
<td>48113</td>
<td>Accounts Receivable Revenues</td>
</tr>
<tr>
<td>48114</td>
<td>Filming Fees</td>
</tr>
<tr>
<td>48115</td>
<td>RS-Swim/Day Pass Fees</td>
</tr>
<tr>
<td>48118</td>
<td>Forfeited Admissions Deposits</td>
</tr>
<tr>
<td>48119</td>
<td>Non-educ Research Services</td>
</tr>
</tbody>
</table>
48120 - Child Care Services
48121 - Transportation Planning
48122 - Cash Dep Sys Rev Adj-Ovr/Short
48126 - Student Health Services
48127 - Work Study Revenue-Surcharge
48128 - RS-Student Memberships
48129 - RS-Non-Edu Class/Course Fees
48130 - RS-Tournament Entry Fees
48131 - RS-Sports Club Dues
48132 - RS-Camp Enrollment Fees
48133 - RS-Retail Food Sales
48134 - Misc Cash Adj-Over/Short
48135 - Convenience Fee
48136 - bluCard Incentive
48137 - Incentive Fee
48140 - Ticket Sales–Other
48141 - Media Rev & Rev Sharing-Other
48142 - Sponsorships-Other
48170 - Contra Rev AFC-Other Sres-Othr
48180 - Insur Recovery, CY Cap Assets
48190 - Other Sources-Other-Contra
48194 - Other Sources - Contra - BD
48197 - Mise General Fund Revenues
48198 - Miscellaneous Revenues
482XX - Other Operating Revenues
48200 - 48299
48200 - Interest on Notes
48220 - Recov of NDEA Teaching Svc Cnl
48230 - Late Charges-Student Loans
488XX - Other Sources-Srv Enterp-Contr
48800 - 48899
489XX - Misc Sls & Svcs of Svc Enter
48900 - 48999
49XXX - Nonoperating Rev & Exp
490XX - Nonop Rev-State Fin Approp
49000 - 49069
49000 - Spec State Approp-Cap Financin
49010 - Spec State Appr-Cap Fin-Def M
490XY - Nonop Rev-Federal Fin Approp
49070 - 49079
49070 - Fd Approp-Build American Bonds
490XZ - Nonop Rev-Federal Grant
49080 - 49099
49080 - Federal Pell Grants
491XX - Gain (Loss) on Sale of Investm
49100 - 49199
492XX - Investment Income
49200 - 49299
49200 - Investment Income-Other
49201 - Invest Inc-SPWB Capital Leases
49202 - Cap Inv Income-SPWB Cap Leases
49210 - STIP Investment Income
49211 - Cap Investment Income-STIP
49213 - Cap Investment Income-Other
49214 - TRIP Investment Income
49219 - STIP Income Distribution
493XX - Disposal of CapAssets,NetofPro
49300 - Proceeds fr Sale of Cap Assets
49308 - Disp-C/A-Orig Cst-Lib Rare Bks
49309 - Disp-Cap Assets-Orig Cost-Lib
49310 - Disp-Cap Assets-Orig Cost-RE
49311 - Disp C/A-Orig Cost-Building
49312 - Disp C/A-Orig Cost-Fxd Equipmt
49313 - Disp C/A-Orig Cost-Gen Improvmt
49314 - Disp C/A-Orig Cost-Software>10M
49315 - Disp C/A-Orig Cost-Software<10M
49316 - Disp C/A-Orig Cost-Equipment
49317 - Disp C/A-Orig Cost-Intangibles
49318 - Disp C/A-Orig Cost-Infrastruct
49319 - Disp C/A-Orig Cost-Spec Collect
49321 - Disp C/A-Acc Dep-Building
49323 - Disp C/A-Acc Dep-Gen Improvmt
49324 - Disp C/A-Acc Dep-Software >10M
49325 - Disp C/A-Acc Dep-Software <10M
49326 - Disp C/A-Acc Dep-Equipment
49327 - Disp C/A-Acc Dep-Intangibles
49328 - Disp C/A-AccDep-Infrastructure
49329 - Disp C/A-AccDep-Lib Material
494XX - Interest Expense
49400 - 49499
495XX - Nonoperating Rev/Exp-Other
49500 - 49599
49550 - Oth Misc Nonoperating Revenue
49551 - Amortization of Defer Rev-SPWB
49556 - Service Concession Arrangement
49570 - Other Misc nonoperating Expenses
49581 - Insur Recov, PY cap asst loss
49582 - Ins Recovery, Non-cap Asset
49591 - Non-operating Expense
49592 - NonOpGifts to Other Institu
49596 - Other Nonoperating Expense-Plt
49900 - 49909
49900 - State Capital Appropriations
49900 - 49909
49900 - State Capital Appropriations
49910 - 49959
49910 - Capital Gifts & Grants
49911 - Capital gifts Uncollectible
49912 - Capital Gifts-Disc on Pledges
49913 - Capital Federal Grants
49914 - Capital-Student Fees
49915 - Capital-Other Revenues
49916 - Capital-Other Expenses
49917 - Capital State Grants
49918 - Other Deductions-Misc-SPWB
49920 - Capital Gifts-Real Estate
49921 - Capital Gifts-Buldg & Struct
49922 - Capital Gifts-Fixed Equipment
49923 - Capital Gifts-Gen Improvements
49924 - Capital Gifts-Software > 10M
49925 - Capital Gifts-Software < 10M
49926 - Capital Gifts-Equipment
49927 - Capital Gifts-Lib Mtl & Collct
49928 - Capital Gifts-Lib Rare Bks&Col
49929 - Capital Gifts-Intangibles
49930 - Capital Gifts-Infrastructure
49931 - Capital Gifts-Special Collect
49932 - Capital Gifts-Pledges
49933 - UCBF Capital Gifts
49934 - Gift Fee Assess - Capital Gift
49940 - Capital Othr Rev-Real Estate
49941 - Capital Othr Rev-Buildings
49942 - Capital Othr Rev-Fixed Equipmt
49943 - Capital Othr Rev-Gen Improvemt
49944 - Capital Othr Rev-Software>10M
49945 - Capital Othr Rev-Software <10M
49946 - Capital Othr Rev-Equipment
49947 - Capital Othr Rev-Lib Mtl & Col
49948 - Cap Othr Rev-Lib Rare Bks&Col
49949 - Capital Othr Rev-Intangibles
49950 - Cap Othr Rev-Infrastructure
49951 - Cap Othr Rev-Spec Collections

************************* End of Report *************************
BFS General Ledger

COA Tree Report

ReportId: UCGLTREE

Run Date Time: 2021-11-22-16.22.51.000000

Report : Chartfield Report

Tree : BFS_ACCOUNT

As of : 2021-11-22

<table>
<thead>
<tr>
<th>-------------------Tree Level Details-------------------</th>
</tr>
</thead>
<tbody>
<tr>
<td>12345678910</td>
</tr>
</tbody>
</table>

EXPENSES - Expenses

58002

50XXX - Academic Wages

58K01 - BUDSUM Academic Wages

58012

58012 - BUDSUM Salaries/Wages-Academic

500XX - Academic Wages

50000 - 50099

50046 - BUDSUM Acad Fed Funds Offset

501XX - Academic Temporary Instruction

50100 - 50199

50100 - BUDSUM Temporary Instruction

502XX - Academic Wages 2013

50200 - 50299

50200 - Academic Salaries & Wages

51XXX - Staff Wages

58K02 - BUDSUM Staff Wages
58019

58019 - BUDSUM Salaries/Wages-Staff

5101X - Career Staff

51010 - 51019

5102X - Non-career Staff

51020 - 51029

51029 - Work Study

5103X - Staff Other

51030 - 51039

512XX - Staff Wages 2013

51200 - 51399

51200 - Staff Salaries & Wages

51300 - Biweekly Gross Salary Accrual

58020

58020 - BUDSUM Salaries-Staff Limited

58026

58026 - BUDSUM Sal-Staff Exempt CBR

52XXX - BUDSUM Other Employee Compen

5200X - BUDSUM Other Empl Compensation

52000

52000 - BUDSUM Other Employee Compen

520YY - Other Employee Compensation

52010 - 52099

52010 - Vacation Accrual

52011 - Vacation Assessment

52012 - Vacation Gross Reduction/Usag

52020 - Compensatory Time

52040 - Sal & Wag-Contra-Capitalized
- Term Ben Sal/Wag-Voluntary
- Term Ben Sal/Wag-Involuntar
- BUDSUM Retirement & Benefits
- BUDSUM Retirement & Benefits

- Benefit Assessment
  - Benefit Assessment-Acad Regular
  - Benefit Assessment-Staff Regular
  - Benefit Assessment - Limited
  - Benefit Assess - No Eligibilit
  - Benefit Assessment - Student
  - Benefit Assessment - Contra

- Payroll Taxes
  - OASDI
  - MediCare
  - Foreign Employee SS Taxes

- Workers' Comp Insurance
  - Unemployment Insurance
  - Health Insurance
  - Life Insurance
  - Disability Insurance
53600 - 53699
537XX - Retirement
53700 - 53799
53700 - EMPLOYER UCRP CONTRIBUTION-UC
53702 - UC 415(m) Restoration Plan Con
53704 - Emplyr UC Retiree Hlth Ben Con
53709 - UCRP Supplmntl Assess-Interest
53710 - Term Ben Benefits-Voluntary
53711 - Term Ben Benefits-Involuntary
53712 - COBRA Stimulus Subsidy
538XX - Tuition Reimbursement
53800 - 53899
53800 - Graduate Full Fee Remission
53801 - Graduate Partial Fee Remission
53802 - Graduate Nonresident Tuition R
53803 - U/G Partial Fee Remission
539XX - Other Benefits
53900 - 53999
53910 - Employee Bnft Trsfr Contra-Exp
53934 - Accrued Ben-Comp Absence-Other
53940 - Ret & Ben-Contra-Capitalized
53941 - Benefits Admin Assessment
53950 - Miscellaneous Staff Benefits
53998 - Biweekly Benefit Accrual
541XX - BUDSUM Computer Equip Inven
5410X - BUDSUM Computer Equip Inventor
54100
54100 - BUDSUM Computer Equip Inventor
5423X - Other Equipment - Fabricated
54230 - 54239
54231 - Fabricated Equipment => $5K
54232 - Fabricated Equip =>$5K (OH)
5424X - Other Equip-Other
54240 - 54249
54241 - Gen Improvemts-captlzed
54242 - Software prjs-captlzed >$5M
54243 - Software => $5K <$5M
54244 - Infrastructure Assets-captlzed
54245 - Intangible Assets-captlzed
5425X - Other Equip-Depr
54250 - 54259
54250 - Other Equipment Depreciation
54251 - Depreciation - Departmental
54252 - Contra Depreciation-Department
5426X - Other Equip-Contra
54260 - 54269
54260 - Equipment-Contra-Capitalized
550XX - BUDSUM General Supplies
5500X - BUDSUM General Supplies
55000
55000 - BUDSUM General Supplies
5501X - Laboratory Supplies
55010 - 55019
55010 - Inorganic Chemicals
55011 - Organic Chemicals
55012 - Radioactive Chemicals
55013 - Restriction Enzymes
55014 - Dry Ice
55015 - Lab Glass/Ceramics/Plastics
55016 - Lab Instruments and Supplies
55017 - Lab Animals Purchases
55018 - Fertilizers & Pesticides
55060 - 55069
55060 - Lab Animals Feed
55061 - Lab Animals Bedding
58015
58015 - BUDSUM Animal
5502X - Medical Supplies
55020 - 55029
55020 - Controlled Pharmaceutical Drug
55021 - Other Pharmaceutical Drugs
55022 - Medical Supplies
5503X - General Office Supplies
55030 - 55039
55030 - General Office Supplies
55031 - Paper General
55032 - Paper-Forms
5504X - Other Supplies
55040 - 55049
55040 - General Supplies
55041 - Photographic/Video Supplies
55042 - Small Tools & Miscellaneous Ha
55043 - Security Supplies
55044 - Uniforms and Apparel
55045 - Course Materials
55046 - Janitorial Supplies
55047 - Entertainment and Other Event
55048 - Genomic Arrays <$75K Per BdgYr
55049 - Dining Service Supplies
5505X - Food
55050 - 55059
55050 - Food-Meat & Poultry
55051 - Food-Dairy
55052 - Food-Produce & Bakery
55053 - Food-Dry Stores & Beverages
55054 - Food-Frozen
55056 - On-the-Job Meals
55059 - Food-Other
551XX - BUDSUM Computing Supplies
55100 - BUDSUM Computing Supplies
55100
55100 - BUDSUM Computing Supplies
5510Y - Computing Supplies
55101 - 55199
55101 - Computer Supplies
552XX - BUDSUM Comp Equip-Non Inventor
55200 - BUDSUM Comp Equip-Non Inventor
55200
55200 - BUDSUM Comp Equip-Non Inventor
5520Y - Computer Equip-Non Inventorial
55201 - 55299
55201 - Non-inv Equipment-Comp<$200
55211 - Equip-Computer=>$200<$1,500
55221 - Equip-Computer => $1,500 < $5K
553XX - BUDSUM Equip-Non Inventorial
55300 - BUDSUM Equip-Non Inventorial
55300
55300 - BUDSUM Equip-Non Inventorial
553YY - Equipment-Non Inventorial
55301 - 55399
55301 - Non-inv Fabricated Costs<$200
55302 - Non-inv Ofc Furniture<$200
55303 - Non-inv Sporting Goods/Equip<$200
55304 - Non-inv Special Coll<$200
55309 - Non-inv Equip-Oth Non-Com<$200
55311 - Fabricated Equip => $200 < $1,500
55312 - Office Furniture => $200 < $1,500
55313 - Sporting Goods/Equip => 200 < 1,500
55314 - Special Coll => $200 < $1,500
55319 - Equip-Oth Non-Com => $200 < $1,500
55321 - Fabricated Equip => $1,500 < $5K
55322 - Office Furniture => $1,500 < $5K
55323 - Sport Goods/Equip => $1,500 < $5K
55324 - Special Coll => $1,500 < $5K
55329 - Equip-Other => $1,500 < $5K
55399 - Non-inventorial Equipment- Oth
560XX - BUDSUM Comp Serv & Software
5600X - BUDSUM Comp Serv & Software
56000
56000 - BUDSUM Comp Serv & Software
5601X - Computing Services
56010 - 56019
56010 - Computer Hardware Maintenance
56011 - Recharge - IT/Voice/Data Svcs
56012 - Cmptng/DP Svcs-Nonrecharge
56013 - Tape Storage Services
5602X - Software
56020 - 56029
56020 - Software Licenses, Purchase
56021 - Software Licenses, Maintenance
56022 - Non-inv Software<$200
56023 - Software=>$200<$1,500
56024 - Software => $1,500 < $5K
5603X - Depreciation - Software
56030 - 56039
56030 - Depreciation-Software >5M
56031 - Depreciation-Software < 5M
561XX - BUDSUM Communications
56100 - BUDSUM Communications
56100
56100 - BUDSUM Communications
561YY - Communications
56110 - 56199
56110 - Mailing Services/Postage
56111 - Express Delivery Services
56120 - Network Installation
56121 - Network Utilization
56130 - Telephone Services
56190 - Misc Communication Svcs
562XX - BUDSUM Maint Contract & Serv
56200 - BUDSUM Maint Contract & Service

56200

56200 - BUDSUM Maint Contract & Service

562YY - Maintenance Contracts & Service

56210 - 56299

56210 - Building Maintenance

56220 - Vehicle Repair

56230 - Equipment Repair

56240 - Non-invent Cap Project Exp

56290 - Other Repairs/Maintenance

563XX - BUDSUM Rents & Utilities

5630X - BUDSUM Rents & Utilities

56300

56300 - BUDSUM Rents & Utilities

5631X - Space Rental

56310 - 56319

56310 - Recharge-Facility Rental & Svc

56311 - Conf/Event Facil Rent-Off-Camp

56312 - Non-Conf/Facil Rent-Off-Campus

56313 - Internal Rent-Fed Unallowable

5632X - Equip Rental (computing)

56320 - 56329

56320 - Rental of Computer Equipment

5633X - Equip Rental (non-computing)

56330 - 56339

56330 - Rental of Equipment - Other

56331 - Rental of Equip - Recharge

5634X - Utilities

56340 - 56349
56340 - Electricity
56341 - Water & Sewer
56342 - Natural Gas
56349 - Other Utility Services
5635X - Depreciation
56350 - 56359
56350 - Depre-Buildings & Structures
56351 - Depre-General Improvement
56352 - Depreciation-Infrastructure
56353 - Depre-Bldg & Structures-SCA
56354 - Depre-Gen Improv-SCA
5639X - Other Rents & Utilities
56390 - 56399
56398 - Contra Rent & Utilities
564XX - BUDSUM Publications & Media
5640X - BUDSUM Publications & Media
56400
56400 - BUDSUM Publications & Media
5641X - Printing/Photocopying
56410 - 56419
56410 - Printing
56411 - Photocopy
56413 - Recharge-Print/Copy/Publicatio
5642X - Library Materials
56420 - 56429
56420 - Library Materials
56421 - Recharge-Book Binding Services
56422 - Jrnls/Subscriptns: Fed Chgbl
5642 - Jrnls/Subscrptns: Fed Unchgbl
5643X - Media
56430 - 56439
56430 - Multimedia Service
5644X - Depreciation - Lib Mtls & Coll
56440 - 56449
56440 - Depre-Library Mtls & Collect
565XX - BUDSUM Transportation
5650X - BUDSUM Transportation
56500
56500 - BUDSUM Transportation
5651X - Freight
56510 - 56519
56510 - Freight
5652X - Parking
56520 - 56529
56520 - Parking
5653X - Transportation
56530 - 56539
56530 - Transportation
566XX - BUDSUM Other Serv-Non Computer
5660X - BUDSUM Other Serv-Non Computer
56600
56600 - BUDSUM Other Serv-Non Computer
5661X - Advertising
56610 - 56619
56610 - Advertising: Fed Chargeable
56611 - Advertising - Fed Unchargeable
5662X - Hazardous Waste
56620 - Sample Analysis: Chemical
56621 - Sample Analysis: Radioactive
56622 - Hazardous Waste Trsfr:Chemical
56623 - Hazardous Waste Trsfr:Biohazar
56624 - Hazardous Waste Trsfr:Radioact
56625 - Hazardous Waste Labor: Chemica
56626 - Hazardous Waste Labor: Biohaza
56627 - Hazardous Waste Labor: Radioac
56629 - Other Chemical Waste Treatment
5663X - Other Services
56630 - 56649
56630 - Microfiche Services
56631 - Laundry
56632 - Medical Services
56633 - Police/Security Services
56634 - OP Common Fund Assessment
56635 - Management Fee Assessment
56636 - Property Mgmt Service Fees
56638 - Cleaning Services
56640 - Recharge - Debit Transactions
567XX - BUDSUM Non-Employee Payments
5670X - BUDSUM Non-Employee Payments
56700
56700 - BUDSUM Non-Employee Payments
5671X - Participant Support
56710 - 56719
56710 - Payments to Patients or Human
5673X - Post-Doc (Non Emp) reimbursement
56730 - 56739
56731 - Post Doc Other Medical Reimbursement
570XX - BUDSUM Conf-Mtgs-Traing-Events
57000 - BUDSUM Conf-Mtgs-Traing-Events
57000
57000 - BUDSUM Conf-Mtgs-Traing-Events
58021
58021 - BUDSUM Entertainment
5700X - Conf-Mtgs-Traing-Events
57001 - 57009
57001 - Employee Development Training
57002 - Meals Provided to Students
57003 - Conference/Event Registration
57004 - Business Meeting - Technical
57005 - Business Meeting - Non-Technical
57006 - Social Activities & Entertainment
57007 - Employee Morale-Building Activities
5721X - BUDSUM Travel Domestic
57210 - BUDSUM Travel Domestic
57210
57210 - BUDSUM Travel Domestic
5721Y - Travel Domestic
57211 - 57219
57211 - In-State Travel - Air Fare
57212 - Out-of-State Travel - Air Fare
57213 - In-State Travel - Non Air Fare
57214 - Out-of-State Travel - Non-Air
57215 - Domestic Travel Fees
57216 - Out-of-State Travel Exception
5722X - BUDSUM Travel Foreign
57220 - BUDSUM Travel Foreign
57220
57220 - BUDSUM Travel Foreign
5722Y - Travel Foreign
57221 - 57229
57221 - Foreign Travel - Air Fare
57222 - Foreign Travel - Non-Air Fare
57223 - Foreign Travel Fees
5723X - BUDSUM Travel - Other
57230 - BUDSUM Travel Foreign
57230
57230 - BUDSUM Travel Other
5723Y - Travel Other
57231 - 57239
57232 - Moving Costs
57233 - Travel - Entertainment-Related
57239 - Travel DB US Bank Clearing
573XX - BUDSUM Misc Expense & 577XX
5730X - BUDSUM Miscellaneous Expenses
57300 - 57309
57300 - BUDSUM Miscellaneous Expenses
57301 - Write-off of Notes as Uncollec
57302 - Loans assigned to Fed Govt
57303 - Collectn/Litigation Exp-Loans
57304 - Canc of N/R due to Death
57305 - Reserve for Bad Debts-Loans
57306 - Federal Loans Disbursed
58010

58010 - BUDSUM Direct Cost
58018

58018 - BUDSUM Other Direct Expenses
58027

58027 - BUDSUM 3rd Party Cost Share Ex
58028

58028 - BUDSUM Capital Assets
5731X - Risk Management
57310 - 57319

57310 - General & Empl Liability Insur
57311 - Student Health Insurance
57312 - Other Insurance
57313 - Medical Malpractice Insurance
57314 - Auto Liability Insurance Exp
57317 - Contra-GSHIP Reimb for Service
57318 - Contra-USHIP Reimb for Service
5732X - Interest & Financing Fees
57320 - 57329

57320 - Cap Lease Int-Computers
57321 - Cap Lease Int-Other Equipment
57322 - Interest on Installment Purcha
57323 - Bank Card Fees/Discounts
57324 - Gain/Loss on Foreign Currency
57325 - Other-Pmt of Interest on Bond
57326 - Aux Enter-Pymt of Int on Bonds
57327 - Amor Defer Fin Cost-Rev Bonds
57328 - Payment of Interest to OP
57329 - Other Interest
5733X - Other Fees & Fines
57330 - 57339
57330 - Fines & Penalties
57331 - Damage/Grievance Awds/Sttlmts
57332 - Cost of Other Legal Proceeding
57334 - Greenhouse Gas Cap-and-Trade
57335 - Govt Regulatory Fees
5734X - Non Compensation Payments
57340 - 57349
57340 - Medical Coverage Reimbursement
57341 - Depreciation-Intangibles
57342 - Misc Exp-Contra-Capitalized
5735X - Other
57350 - 57359
57350 - Non-student Appreciation/Award
57351 - Donations & Contributions
57352 - Memberships: Fed Chrgbl
57353 - Memberships: Federally Unchrg
57354 - Tournament Registration/Entry
57355 - Royalties
57358 - Fund Raising Contra Expense
57365 - 57368
57365 - Indirect Cost-NonCG Funds
57366 - UC Path Assessment fee
57371
57371 - On-Site Game Exp (Guarantees
57375
<table>
<thead>
<tr>
<th>Code</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>57375</td>
<td>Unrstr Gifts to Other Instit</td>
</tr>
<tr>
<td>5736X</td>
<td>Agency</td>
</tr>
<tr>
<td>57360</td>
<td>- 57364</td>
</tr>
<tr>
<td>57360</td>
<td>Agency Fund Cash Receipts</td>
</tr>
<tr>
<td>57361</td>
<td>- Agency AFC Charges</td>
</tr>
<tr>
<td>57369</td>
<td></td>
</tr>
<tr>
<td>57369</td>
<td>Agency Contra Expense</td>
</tr>
<tr>
<td>5737X</td>
<td>Cost of Goods Sold</td>
</tr>
<tr>
<td>57370</td>
<td></td>
</tr>
<tr>
<td>57370</td>
<td>Cost of Goods Sold</td>
</tr>
<tr>
<td>57372</td>
<td>- 57374</td>
</tr>
<tr>
<td>57372</td>
<td>BPI Rebates - Contra Expense</td>
</tr>
<tr>
<td>57373</td>
<td>Work-Study Admin Assessment</td>
</tr>
<tr>
<td>5737Y</td>
<td>Post-Doc Stipends</td>
</tr>
<tr>
<td>57376</td>
<td>- 57377</td>
</tr>
<tr>
<td>5738X</td>
<td>Interest - Contra</td>
</tr>
<tr>
<td>57378</td>
<td>- 57379</td>
</tr>
<tr>
<td>57378</td>
<td>Pymt of Int-Tax Exempt CP</td>
</tr>
<tr>
<td>57379</td>
<td>Pymt of Int-Taxable CP</td>
</tr>
<tr>
<td>57380</td>
<td>- 57389</td>
</tr>
<tr>
<td>57380</td>
<td>Pymt of Int Cap Lease Aux/SE</td>
</tr>
<tr>
<td>57381</td>
<td>Pymt of Int Bank Loans Other</td>
</tr>
<tr>
<td>57382</td>
<td>Pymt of Int Cap Lease Other</td>
</tr>
<tr>
<td>57383</td>
<td>Pymt of Int State Cap Lease Ot</td>
</tr>
<tr>
<td>57384</td>
<td>Pymt of Int St Enrgy Eff Bonds</td>
</tr>
<tr>
<td>57388</td>
<td>Amortization of Deferred Costs</td>
</tr>
<tr>
<td>57389</td>
<td>Amort of Premium-Revenue Bond</td>
</tr>
<tr>
<td>57780</td>
<td></td>
</tr>
</tbody>
</table>
57781 - Pymt of Int 1-Tm Pmt St Cap Le
5739X - Expenditure Clg & 577XX
57390 - 57399
57390 - Fiscal Close Clearing
57399 - Expenditure Clearing Other
57701
57710 - 57720
57710 - Clear Deficits-Rchg, Oth Curre
574XX - BUDSUM Pymts Students/Stud Aid
5740X - BUDSUM Pymnts Students/Stud Ai
57400 - 57409
57400 - BUDSUM Pymts Students/Stud Aid
58017
58017 - BUDSUM Tuition
5741X - Student Aid-Stipends
57410 - 57419
57410 - U/G Scholarships-Stipends
57411 - U/G Grants-in-Aid-Stipends
57412 - U/G Misc Payments-Stipends
57413 - Grad Fellowships-Stipends
57414 - Grad Grants-in-Aid-Stipends
57415 - Grad Misc Payments-Stipends
5742X - Student Aid-Tuition/Fees
57420 - 57429
57420 - U/G Scholarships-Tuition/Fees
57421 - U/G Grants-Tuition/Fees
57422 - U/G Misc Payments-Tuition/Fees
57423 - Grad Fellowships-Tuition/Fees
57424 - Grad Grants-in-Aid-Tuition/Fee
57425 - Grad Misc Payment-Tuition/Fees
5743X - Student Aid-Travel
57430 - 57439
57430 - Grad Fellowships-Travel
57431 - Grad Grants-in-Aid-Travel
5744X - Student Aid-General
57440 - 57459
57440 - U/G Scholarships-General
57441 - U/G Grants-General
57442 - U/G Misc Payments-General
57443 - Grad Fellowships-General
57444 - Grad Grants-in-Aid-General
57445 - Grad Misc Payments-General
57450 - Student Appreciation/Awards
57455 - Research Training Awards
57456 - Pymts to Indiv on Filing Fee
5749X - Student Aid-Contra
57490 - 57499
57490 - Scholarship Allowance Contra
575XX - Impairment of Cap Assets
57510 - 57599
57510 - Impr Orig Cost-Real Estate
57511 - Impr Orig Cost-Bldg & Struct
57512 - Impr Orig Cost-Fixed Equip
57513 - Impr Orig Cost-Gen Imprvmts
57514 - Impr Orig Cost-Software >10M
57515 - Impr Orig Cost-Software< 10M
57516 - Impr Orig Cost Equipment
<table>
<thead>
<tr>
<th>Code</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>57517</td>
<td>Impr Orig Cost-Intangible Asse</td>
</tr>
<tr>
<td>57518</td>
<td>Impr Orig Cost-Infrastructure</td>
</tr>
<tr>
<td>57519</td>
<td>Impr Orig Cst-Spc Clclt-ExcLib</td>
</tr>
<tr>
<td>57520</td>
<td>Impr Orig Cst-Lib Mtrls &amp; Cllc</td>
</tr>
<tr>
<td>57521</td>
<td>Impr Orig Cst-Lib Rare Books</td>
</tr>
<tr>
<td>57550</td>
<td>Opr Imp Loss to Sp/Ex Imp Loss</td>
</tr>
<tr>
<td>57560</td>
<td>Other Losses, Non-capital Asst</td>
</tr>
<tr>
<td>57561</td>
<td>Insur Recov, CY Non-cap Assets</td>
</tr>
<tr>
<td>57570</td>
<td>Pollution Remediation Cost</td>
</tr>
<tr>
<td>57571</td>
<td>Pollution Remedi Revry-CY Cost</td>
</tr>
<tr>
<td>578XX</td>
<td>BUDSUM C&amp;G Sub Awards</td>
</tr>
<tr>
<td>5780X</td>
<td>BUDSUM C&amp;G Sub Awards</td>
</tr>
<tr>
<td>57800</td>
<td></td>
</tr>
<tr>
<td>57809</td>
<td></td>
</tr>
<tr>
<td>580XX</td>
<td>BUDSUM C&amp;G Sub Awards</td>
</tr>
<tr>
<td>5781X</td>
<td>Non UC Contracts</td>
</tr>
<tr>
<td>57810</td>
<td></td>
</tr>
<tr>
<td>57819</td>
<td></td>
</tr>
<tr>
<td>57810</td>
<td>Cum Exp&gt;$25k per Subaward</td>
</tr>
<tr>
<td>57811</td>
<td>Cum Exp&lt;$25k Per Subaward</td>
</tr>
<tr>
<td>57819</td>
<td>Genomic Arrays &gt;$75K Per BdgYr</td>
</tr>
<tr>
<td>58013</td>
<td>BUDSUM Sub-Recipient&lt;=25K</td>
</tr>
<tr>
<td>58014</td>
<td></td>
</tr>
<tr>
<td>58014</td>
<td>BUDSUM Sub-Recipient &gt; 25K</td>
</tr>
<tr>
<td>578YY</td>
<td>C&amp;G Intercampus Expenditures</td>
</tr>
<tr>
<td>57820</td>
<td></td>
</tr>
<tr>
<td>57829</td>
<td></td>
</tr>
<tr>
<td>57820</td>
<td>C&amp;G Intercampus Exp-UCSF</td>
</tr>
<tr>
<td>57821</td>
<td>C&amp;G Intercampus Cont-Exp-UCSF</td>
</tr>
<tr>
<td>57830</td>
<td>C&amp;G Intercampus Exp-UCD</td>
</tr>
<tr>
<td>57831</td>
<td>C&amp;G Intercampus Cont-Exp UCD</td>
</tr>
</tbody>
</table>
5800X - BUDSUM Unallocated
5800

58000 - BUDSUM Unallocated
58001

58001 - BUDSUM Unallocated
58100 - BUDSUM Reappropriation
5810X - BUDSUM Reappropriation
58100

58100 - BUDSUM Reappropriated Balances
58200 - BUDSUM Fund Advance Unalloc
5820X - BUDSUM Funds Advance Unalloc
58200

58200 - BUDSUM Fund Advance Unalloc
590XX - BUDSUM Recharge Income
5900X - Recharge Income
58029

58029 - BUDSUM Recharge
59000

59000 - BUDSUM Recharge Income
5901X - Recharge-UCOP Assessment
59010

5999X - Control Unit Budget Provisions
59990 - 59999

59990 - Staff Merit Provision
59991 - Staff Range Provision
59992 - Staff Up/Downgrading Provision
59993 - Staff Reclass Provision
59994 - Staff Equity Provision
59998 - Provision-Staff Recog Award
BFS General Ledger

COA Tree Report

ReportId: UCGLTREE

Run Date Time: 2021-11-22-16.22.51.000000

Report : Chartfield Report

Tree : BFS_ACCOUNT

As of : 2021-11-22

|<---------------------Tree Level Details--------------------->|

12345678910

7XXXX - Operating Transfers

70000 - 79999

71110 - General Allocation

71210 - Block Grant

71220 - Temporary Academic Support

71230 - Faculty Start-up

71240 - Faculty Retention

71290 - OP Allocations

71295 - Other Central Commitments

71302 - Salary Support

71304 - Benefits Support

71312 - Faculty Prov/Up/Down

71314 - Faculty Merits/Promotions

71320 - Non-Fac Acad. Up/Down

71322 - Non-Fac Acad. Merits/Promos

71410 - Central Assessments

71420 - Withdrawals/Returns
71600 - Fund Exchanges
71650 - Deficit clearing - Other
72110 - Inter-Location Xfr (Rev)
72115 - Inter-Location Xfr (Fund Bal)
72210 - Regents Endow/FFE Payout
72295 - Other Transfers
73110 - Summer Session/UNEX Rev Share
73120 - Academic/Research Awards
73130 - Personnel Awards & Training
73140 - Work-study Funding
73150 - Gift Fee Distribution
73201 - InterDiv - Initial Transfers
73205 - InterDiv - Vice-Chanc Support
73295 - InterDiv - Other Xfer Btwn Div
74101 - Div - Initial Transfers
74110 - Div - Block Grant
74120 - Div - Temp Acad Support
74130 - Div - Faculty Start-up
74140 - Div - Faculty Retention
74150 - Div - Salary Support
74155 - Div - Benefits Support
74160 - Div - Personnel Actions
74180 - Div - Sweeps/Withdrawals
74195 - Div - Other Dean/AVC Support
74295 - Div - Other Internal Xfr
75101 - Dept - Initial Transfers
75195 - Dept - Other Internal Xfr

* * * * * * * * * * * * End of Report * * * * * * * * * * * *
GL Account Details Report

ReportId: UCGLACCT

Run Date Time: 2021-11-22-16.22.51.000000

---

**Account : 10000**

Effective Date : 1900-01-01

Description : Cash-Receipts-BofA-Credit Card

---

**Account : 10001**

Effective Date : 1900-01-01

Description : Cash-Receipts-BofA-Cash, Check

---

**Account : 10003**

Effective Date : 2004-08-01

Description : Cash-Receipts-Mellon-ACH

---

**Account : 10012**

Effective Date : 1900-01-01

Description : Cash-Disb-WF-Accounts Payable

---

**Account : 10015**

Effective Date : 1900-01-01

Description : Cash-Disb-WF-Emergency Loans
Account : 10018
Effective Date : 2000-10-13
Description : Cash-Disb-Mellon-A/P-EFT
Long Description : Old account was 10013 at Wells Fargo Bank.

Account : 10019
Effective Date : 2001-11-07
Description : Cash-Disb-BofA-Wire/FX
Long Description : Bank of America account to be used by Disbursements for wire transfer disbursements and foreign exchange. The related bank account was established to be used instead of the existing cash receipts account.

Account : 10020
Effective Date : 2006-12-01
Description : Cash-Frgn-Bnq de Plyns-Oprtng
Long Description : This is a bank account with the Banque de Polynesie in Moorea (CFP Francs), used by CNR UCB Biological Station as a checking account for operations. Department contact Barbara Lane, Asst Dean-Budget & Finance (babs@nature.berkeley.edu, 3-2203).

Account : 10022
Effective Date : 2006-12-01
Description : Cash-Frgn-Ntnl BK of Grc-Oprtn
Long Description : This is a bank account with the National Bank of Greece (Euros), used by Classics (CASMA) for Nemea excavation as an operating account. Department contact Susan Pulliam, MSO (spulliam@berkeley, 2-4565).

Account : 10023
Effective Date : 2006-12-01
Description : Cash-Frgn-Ntnl BK of Grc-Svngs
Long Description : This is a bank account with the National Bank of Greece (U.S. $), used by Classics (CASMA) for Nemea excavation as a savings account. Department contact Susan Pulliam, MSO (spulliam@berkeley, 2-4565).
<table>
<thead>
<tr>
<th>Account</th>
<th>Description</th>
<th>Long Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>10026</td>
<td>Cash-Frgn-Emporiki</td>
<td>This is a bank account with the Emporiki Bank (Euros), used by EERC for reconstruction of The Temple of Zeus. Department contact Nancy Nelson, Senior Admin Analyst (nancyn@berkeley, 665-3617)</td>
</tr>
<tr>
<td>10032</td>
<td>Cash-Frgn-Chile-Chilean Pesos</td>
<td>This is a bank account with Banco de Chile (Chilean Pesos) in Santiago Chile, used by Adrian T. Lee, Professor of Physics, for the NSF funded POLARBEAR project. The contact person for this account is Claudia Lopez, Director of Administration at Department of Physics, (clopez@berkeley, 643-0568). Bank Account Number 001-70680-02</td>
</tr>
<tr>
<td>10033</td>
<td>Cash-Frgn-UniCredit Bank-Italy</td>
<td>This is a bank account with the UniCredit Bank in Italy, used by The UC Berkeley/Kolomensky Lab at Department of Physics. Department contact Anil More, Director of Administration (<a href="mailto:avmore@berkeley.edu">avmore@berkeley.edu</a> or 2-0568).</td>
</tr>
<tr>
<td>10034</td>
<td>Cash-Frgn-Chile2-Chilean Pesos</td>
<td>Cash-Frgn-Chile2-Chilean Pesos Account Name Universidad De California Berkeley Account Number - 00-001-92491-05 Currency CLP Chilean Pesos Requested by Professor Adrian Lee at Physics, 643-4606, <a href="mailto:Adrian.Lee@berkeley.edu">Adrian.Lee@berkeley.edu</a></td>
</tr>
<tr>
<td>10100</td>
<td>Cash-Petty Cash-General</td>
<td></td>
</tr>
</tbody>
</table>
**Account : 10110**

Effective Date : 2003-01-01

Description : Cash-Petty Cash-Change Funds

Long Description : This is an OpenItem account for tracking change (currency and coins) at custodian departments. Account 10130, Cash-Petty Cash-Bank Change Fd, effective 01/01/03, is not an OpenItem account and is used only for tracking change at campus restaurants.

---

**Account : 10120**

Effective Date : 1900-01-01

Description : Cash-Petty Cash-Human Subject

Long Description :

---

**Account : 10130**

Effective Date : 2003-01-01

Description : Cash-Petty Cash-Bank Change Fd

Long Description : This account is set up to keep track of change (currency and coins) at the campus restaurants in a new banking process. This account is NOT an OpenItem account and will not use the reference field for open item reporting. Account 10110, Cash-Petty Cash-Change Funds, is an OpenItem account and uses the reference field for open item reporting for tracking change at custodian departments.

---

**Account : 10140**

Effective Date : 2008-05-02

Description : Cash-Petty Cash-Foreign

Long Description : This petty cash account was established to distinguish those foreign petty cash funds that are not subject to Disbursements' practice of disallowing EFT for reimbursements for petty cash custodians.

---

**Account : 11102**

Effective Date : 2009-06-02

Description : Invstmt Held by Mgmt Companies

Long Description : Investment Held by management companies. A trustee cash account for recording the cash/bank accounts held by the property management companies.

---

**Account : 12000**
Effective Date: 2002-06-01
Description: A/R State Approp-Operating

Long Description: Current Asset-Accounts Receivable-State Appropriation-Operating. This is the receivable account for special state appropriation revenues.

Account: 12103

Effective Date: 2000-11-01
Description: A/R U.S. Govt Grants-Stdt Aid

Long Description: Separate A/R U.S. Government Grant account for student aid for use by LRO versus open item account used by EFA for other A/R U.S. Government Grant balances/transactions.

Account: 12108

Effective Date: 2010-06-01
Description: A/R U.S. Govt Pell Grants

Long Description: A/R U.S. Govt Pell Grants, established per UCOP's request on July 12, 2010, regarding Federal Pell Grant Revenue Reporting Change

Account: 12109

Effective Date: 2011-03-01
Description: A/R U.S. Financing Appro BABs

Long Description: To record accrued interest receivable from the United States Treasury on Build America Bonds (BABs), mapped to UCOP AGC 160518

Account: 12200

Effective Date: 1900-01-01
Description: A/R Auxiliaries & Svc Enterpri

Long Description:

Account: 12250

Effective Date: 1900-01-01
Description: Allow for Doubt Accts-Aux & SE
Account : 12301
Effective Date : 2019-05-01
Description : A/R BFS Returned Checks
Long Description : Clearing account for returned checks from bank. Items received from the bank are initially recorded in this account.

Account : 12303
Effective Date : 2001-05-01
Description : BFS A/R
Long Description : BFS A/R This GL account is active for the go-live date of 4/1/2012 for the AR and Billing modules. The effective date of the account is set to 5/1/2001 to accommodate the oldest open active invoice.

Account : 12311
Effective Date : 2019-11-01
Description : A/R Campus Solutions
Long Description : A/R Campus Solutions for SIS

Account : 12331
Effective Date : 1900-01-01
Description : A/R Private Gifts & Endowments
Long Description :

Account : 12333
Effective Date : 2001-06-01
Description : A/R Pledges-Noncurrent
Long Description :

Account : 12334
Effective Date : 2001-06-01
Account: 12335
Effective Date: 2001-06-01
Description: A/R Pledges-Discount-Noncurrent
Long Description: 

Account: 12340
Effective Date: 2019-07-01
Description: A/R Payroll Clearing
Long Description: 

Account: 12350
Effective Date: 1900-01-01
Description: A/R Agencies
Long Description: 

Account: 12351
Effective Date: 2015-11-01
Description: A/R CS 3rd Party Orgs
Long Description: A/R CS 3rd Party Orgs for SIS

Account: 12360
Effective Date: 1900-01-01
Description: A/R Other
Long Description: 

Account: 12361
Effective Date: 1900-01-01
Description : A/R Other Returned Checks
Long Description :

Account : 12364
Effective Date : 2004-12-01
Description : A/R UNEX Sundry Debtor
Long Description : Accounts Receivable University Extension Sundry Debtor

Account : 12370
Effective Date : 1900-01-01
Description : Accrued Receivables (Unbilled)
Long Description :

Account : 12380
Effective Date : 1900-01-01
Description : A/R Contra (Unapplied Cash)
Long Description :

Account : 12390
Effective Date : 1900-01-01
Description : Allow for Doubtful Accts-Other
Long Description :

Account : 12391
Effective Date : 2001-06-01
Description : A/R-Other-Gifts/Pledges-Allowa
Long Description :

Account : 12393
Effective Date : 2012-04-01
<table>
<thead>
<tr>
<th>Account</th>
<th>Description</th>
<th>Long Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>12590</td>
<td>Allow for Doubtful - Tui &amp; Fee</td>
<td>Allowance for doubtful account for student tuitions and fees.</td>
</tr>
<tr>
<td>12650</td>
<td>Allowance-Doubtful Accts-Educ</td>
<td></td>
</tr>
<tr>
<td>14000</td>
<td>General Inventories</td>
<td></td>
</tr>
<tr>
<td>14100</td>
<td>Aux &amp; SE Inventories</td>
<td></td>
</tr>
<tr>
<td>14110</td>
<td>Aux &amp; Svc Enter Work-in-Proces</td>
<td></td>
</tr>
<tr>
<td>15000</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>
Effective Date: 1900-01-01
Description: General Prepayments
Long Description:

**Account: 15001**

Effective Date: 2010-07-01
Description: Travel & Other Advances
Long Description:

**Account: 15010**

Effective Date: 1900-01-01
Description: General Deferred Charges
Long Description:

**Account: 15090**

Effective Date: 2001-06-01
Description: General Other Assets-Noncurren
Long Description:

**Account: 15900**

Effective Date: 2016-05-01
Description: DO-Loss on Debt Refund-Capital
Long Description: Deferred Outflows-Deferred Financing Costs â€“ Capital Related Debt Financing Set up per GASB 65

**Account: 15950**

Effective Date: 2019-06-01
Description: DO-Asset Retirement Obligation
Long Description: DO-Asset Retirement Obligation - Deferred Outflows - Asset Retirement Obligations (ARO); due to GASB 83: Certain Asset Retirement Obligations, effective FY19.
**Account : 16000**

Effective Date : 2004-11-01

Description : Notes Receivable-LT Loans

Long Description :

**Account : 16001**

Effective Date : 2006-07-01

Description : N/R Fed Loan-Advanced to Stdnt

Long Description : Notes Receivable - Federal Loan - funds advanced to students, formerly in 16000

**Account : 16002**

Effective Date : 2006-07-01

Description : N/R Fed Ln-Prin Assigned to US

Long Description : Notes Receivable - Federal Loan - loan principal assigned to and accepted by the united states, formerly in 16000

**Account : 16003**

Effective Date : 2006-07-01

Description : N/R Fed Loan-Prin Cncl-Tch/Mil

Long Description : Notes Receivable - Federal Loan - total loan principal canceled on loans made prior to 07/01/72-teach/military, formerly in 16000

**Account : 16004**

Effective Date : 2006-07-01

Description : N/R Fed Ln-Prin Cncl-Subj Mtrr

Long Description : Notes Receivable - Federal Loan - principal canceled for certain subject matter teaching 07/23/92 and after, formerly in 16000

**Account : 16005**

Effective Date : 2004-11-01

Description : Notes Receivable-In-Transit
Account : 16006

Effective Date : 2006-07-01

Description : N/R Fed Ln-Prin Cncl-Othr Tch

Long Description : Notes Receivable - Federal Loan - principal cancelled for all other teaching on loans made 07/01/72 and after, formerly in 16000

Account : 16007

Effective Date : 2006-07-01

Description : N/R Fed Ln-Prin Cncl-Mil Svc

Long Description : Notes Receivable - Federal Loan - principal cancelled for military service on loans made 07/01/72 and after, formerly in 16000

Account : 16008

Effective Date : 2006-07-01

Description : N/R Fed Ln-Prin Cncl-Vlntr Svc

Long Description : Notes Receivable - Federal Loan - principal cancelled for volunteer service, formerly in 16000

Account : 16009

Effective Date : 2006-07-01

Description : N/R Fed Ln-Prin Cncl-Law Enfrc

Long Description : Notes Receivable - Federal Loan - principal cancelled for law enforcement and corrections officer service, formerly in 16000

Account : 16012

Effective Date : 2006-07-01

Description : N/R Fed Ln-Prin Cncl-Child/Fam

Long Description : Notes Receivable - Federal Loan - principal cancelled for child/family early intervention service 07/23/92 and after, formerly in 16000

Account : 16013
Effective Date : 2006-07-01
Description : N/R Fed Ln-Prin Cncl-Nurse/Med
Long Description : Notes Receivable - Federal Loan - principal cancelled for nurse/medical tech service 07/23/92 and after, formerly in 16000

Account : 16014
Effective Date : 2010-06-01
Description : N/R Fed Ln-Prin Cncl-Attorney

Account : 16015
Effective Date : 1900-01-01
Description : NR-Campus-LT Loan Recordkeepin
Long Description :

Account : 16016
Effective Date : 2006-07-01
Description : N/R Fed Ln-Prin Cncl-Death/Dis
Long Description : Notes Receivable - Federal Loan - principal cancelled - death/disability, formerly in 16000

Account : 16017
Effective Date : 2006-07-01
Description : N/R Fed Ln-Prin Cncl-Bnkruptcy
Long Description : Notes Receivable - Federal Loan - principal cancelled - bankruptcy, formerly in 16000

Account : 16018
Effective Date : 2012-06-01
Description : N/R Fed Ln-Prin Cncl-Pre-K Stf
Long Description : Notes Receivable - Federal Loan - principal cancelled for pre-K or child care program staff member service
<table>
<thead>
<tr>
<th>Account</th>
<th>Description</th>
<th>Long Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>16019</td>
<td>N/R Fed Ln-Prin Adjmt-Other</td>
<td>Notes Receivable - Federal Loan - principal adjustments - other, formerly in 16000</td>
</tr>
<tr>
<td>16020</td>
<td>Notes Receivable-ST Housing</td>
<td></td>
</tr>
<tr>
<td>16040</td>
<td>Notes Receivable-Ford Direct</td>
<td></td>
</tr>
<tr>
<td>16041</td>
<td>N/R Fed Ln-Prin Cncl-Spch/Path</td>
<td>N/R Federal Loan-Principal Cancellation for Speech-Language Pathology Services</td>
</tr>
<tr>
<td>16042</td>
<td>N/R Fed Ln-Prin Cncl-Disabi/VA</td>
<td>N/R Federal Loan-Principal Cancellation for Disability Based on VA determination</td>
</tr>
<tr>
<td>16049</td>
<td>NR-Noncurrent Contra YE Reclas</td>
<td>Notes Receivable - Noncurrent Contra for Year-End Reclassification</td>
</tr>
</tbody>
</table>
Account : 16061
Effective Date : 2006-07-01
Description : N/R Fed Loan-Principal Collect
Long Description : Notes Receivable - Federal Loan - loan principal collected, formerly in 16000

Account : 16090
Effective Date : 1900-01-01
Description : Allowance for Doubtful Notes
Long Description :

Account : 16100
Effective Date : 2001-06-01
Description : Current Portion of N/R-Loans
Long Description :

Account : 16110
Effective Date : 2001-06-01
Description : Current Portion of N/R-Collect
Long Description :

Account : 16120
Effective Date : 2001-06-01
Description : Cur Portion of Mort Rec-Loans
Long Description :

Account : 16130
Effective Date : 2001-06-01
Description : Current Portion of M/R-Collect
Long Description :
Account: 16140
Effective Date: 2001-06-01
Description: Curr Portion of N/R-Allowance

Account: 19000
Effective Date: 2000-07-01
Description: Real Estate

Account: 19001
Effective Date: 2000-07-01
Description: Real Estate - New Increment

Account: 19002
Effective Date: 2000-07-01
Description: Real Estate - Disposal

Account: 19003
Effective Date: 2000-07-01
Description: Real Estate-Inter-Camp Trf Out

Account: 19004
Effective Date: 2000-07-01
Description: Real Estate-Inter-Camp Trf In
Account : 19005
Effective Date : 2000-07-01
Description : Real Estate-Trf/Adj w/i Campus
Long Description :

Account : 19006
Effective Date : 2005-09-01
Description : Real Estate-Imprmt Book Value
Long Description : Real Estate-Impairment to Book Value

Account : 19007
Effective Date : 2007-11-01
Description : Real Estate-Cap Int Earnings
Long Description :

Account : 19100
Effective Date : 2000-07-01
Description : Buildings & Structures
Long Description :

Account : 19101
Effective Date : 2000-07-01
Description : Bldg & Struc - New Increment
Long Description :

Account : 19102
Effective Date : 2000-07-01
Description : Bldg & Struct - Disposal
Account : 19103
Effective Date : 2000-07-01
Description : Bldg & Struc-Intercamp Trf Out
Long Description :

Account : 19104
Effective Date : 2000-07-01
Description : Bldg & Struct-Intercamp Trf In
Long Description :

Account : 19105
Effective Date : 2001-02-13
Description : Bldg & Struct-Trf/Adj w/i Camp
Long Description :

Account : 19106
Effective Date : 2005-09-01
Description : Bldg & Struc-Imprmt Book Value
Long Description : Building & Structure - Impairment to Book Value

Account : 19107
Effective Date : 2007-11-02
Description : Bldg & Structure-Cap Int Earn
Long Description :

Account : 19110
Effective Date : 2016-01-01
Description : Bldg & Structure-SCA
Account : 19111
Effective Date : 2015-06-01
Description : Bldg & Struc-New Increment-SCA
Long Description : Bldg & Struc-New Increment-SCA

Account : 19112
Effective Date : 2015-06-01
Description : Bldg & Struct - Disposal-SCA
Long Description : Bldg & Struct - Disposal-SCA

Account : 19113
Effective Date : 2015-06-01
Description : Bldg & Str-Intrcmp Trf Out-SCA
Long Description : Bldg & Str-Intrcmp Trf Out-SCA

Account : 19114
Effective Date : 2015-06-01
Description : Bldg & Stru-Intrcmp Trf In-SCA
Long Description : Bldg & Stru-Intrcmp Trf In-SCA

Account : 19115
Effective Date : 2015-06-01
Description : Bldg & Str-Trf/Adj w/i Cmp-SCA
Long Description : Bldg & Str-Trf/Adj w/i Cmp-SCA

Account : 19116
Effective Date : 2015-06-01
Description : Bldg & Str-Imprmt Bk Value-SCA
Long Description : Bldg & Str-Imprmt Bk Value-SCA

Account : 19190
Effective Date : 2002-06-01
Description : Accum Depreciation - Buildings
Long Description :

Account : 19191
Effective Date : 2017-10-01
Description : Accum Deprec- Bldg SCA
Long Description : Accumulated Depreciation - Building & Structures - Service Concession Arrangements. See UCOP IRM 60-1 (GASB statement number 60 - Accounting and Financial Reporting for SCA)

Account : 19200
Effective Date : 2000-07-01
Description : General Improvements
Long Description :

Account : 19201
Effective Date : 2000-07-01
Description : Gen Imprvmt - New Increment
Long Description :

Account : 19202
Effective Date : 2000-07-01
Description : Gen Imprvmt - Disposal
Long Description :

Account : 19203
<table>
<thead>
<tr>
<th>Account : 19204</th>
</tr>
</thead>
<tbody>
<tr>
<td>Effective Date : 2000-07-01</td>
</tr>
<tr>
<td>Description : Gen Improv-Intercam Trf Out</td>
</tr>
<tr>
<td>Long Description :</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Account : 19205</th>
</tr>
</thead>
<tbody>
<tr>
<td>Effective Date : 2001-02-13</td>
</tr>
<tr>
<td>Description : Gen Improvmt-Trf/Adj w/i Camp</td>
</tr>
<tr>
<td>Long Description :</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Account : 19206</th>
</tr>
</thead>
<tbody>
<tr>
<td>Effective Date : 2005-09-01</td>
</tr>
<tr>
<td>Description : Gen Improvmt-Imprmt Book Value</td>
</tr>
<tr>
<td>Long Description : General Improvements - Impairment to Book Value</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Account : 19207</th>
</tr>
</thead>
<tbody>
<tr>
<td>Effective Date : 2007-11-02</td>
</tr>
<tr>
<td>Description : Gen Improvmt-Cap Int Earnings</td>
</tr>
<tr>
<td>Long Description :</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Account : 19210</th>
</tr>
</thead>
<tbody>
<tr>
<td>Effective Date : 2016-01-01</td>
</tr>
<tr>
<td>Description : General Improvement-SCA</td>
</tr>
<tr>
<td>Long Description : General Improvement-SCA</td>
</tr>
</tbody>
</table>

| Account : 19211 |
Account : 19212

Effective Date : 2015-06-01
Description : Gen Improvmt - New Increment-SCA
Long Description : Gen Improvmt - New Increment-SCA

Account : 19213

Effective Date : 2015-06-01
Description : Gen Improv - Disposal-SCA
Long Description : Gen Improv - Disposal-SCA

Account : 19214

Effective Date : 2015-06-01
Description : Gen Improv-Intercam Trf Out-SCA
Long Description : Gen Improv-Intercam Trf Out-SCA

Account : 19215

Effective Date : 2015-06-01
Description : Gen Improvmt-Trf/Adj wi Cmp-SCA
Long Description : Gen Improvmt-Trf/Adj wi Cmp-SCA

Account : 19216

Effective Date : 2015-06-01
Description : Gen Improvmt-Imprmt BV-SCA
Long Description : Gen Improvmt-Imprmt BV-SCA

Account : 19290
Account: 19291
Effective Date: 2017-10-01
Description: Accum Deprec- Gen Impr SCA
Long Description: Accumulated Depreciation - General Improvements - Service Concession Arrangements. See UCOP IRM 60-1 (GASB statement number 60 - Accounting and Financial Reporting for SCA)

Account: 19300
Effective Date: 2000-07-01
Description: Fixed Equipment
Long Description:

Account: 19301
Effective Date: 2000-07-01
Description: Fixed Equip - New Increment
Long Description:

Account: 19302
Effective Date: 2000-07-01
Description: Fixed Equip - Disposal
Long Description:

Account: 19303
Effective Date: 2000-07-01
Description: Fixed Equip-Intercamp Trf Out
Long Description:
**Account : 19304**
Effective Date : 2000-07-01
Description : Fixed Equip-Intercamp Trf In
Long Description :

---

**Account : 19305**
Effective Date : 2001-02-13
Description : Fixed Equip-Trf/Adj w/i Campus
Long Description :

---

**Account : 19306**
Effective Date : 2005-09-01
Description : Fixed Equip-Imprmt Book Value
Long Description : Fixed Equipment - Impairment to Book Value

---

**Account : 19430**
Effective Date : 1900-01-01
Description : Other Equipment
Long Description :

---

**Account : 19435**
Effective Date : 1900-01-01
Description : Accum Depreciation-Other Equip
Long Description :

---

**Account : 19540**
Effective Date : 2000-11-22
Description : Infrastructure
Long Description :
<table>
<thead>
<tr>
<th>Account</th>
<th>Effective Date</th>
<th>Description</th>
<th>Long Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>19541</td>
<td>2000-07-01</td>
<td>Infrastructure - New Increment</td>
<td></td>
</tr>
<tr>
<td>19542</td>
<td>2000-07-01</td>
<td>Infrastructure - Disposal</td>
<td></td>
</tr>
<tr>
<td>19543</td>
<td>2000-07-01</td>
<td>Infrastructure-Intercam Tf Out</td>
<td></td>
</tr>
<tr>
<td>19544</td>
<td>2000-07-01</td>
<td>Infrastructure-Intercam Trf In</td>
<td></td>
</tr>
<tr>
<td>19545</td>
<td>2000-07-01</td>
<td>Infrastructure-Trf/Adj w/i Cam</td>
<td></td>
</tr>
<tr>
<td>19546</td>
<td>2005-09-01</td>
<td>Infrastructure-Imprmt Book Value</td>
<td></td>
</tr>
</tbody>
</table>

Long Description: Infrastructure - Impairment to Book Value
<table>
<thead>
<tr>
<th>Account</th>
<th>Effective Date</th>
<th>Description</th>
<th>Long Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>19547</td>
<td>2007-11-02</td>
<td>Infrastructure-Cap Int Earning</td>
<td></td>
</tr>
<tr>
<td>19590</td>
<td>2002-06-01</td>
<td>Accum Deprec-Infrastructure</td>
<td></td>
</tr>
<tr>
<td>19600</td>
<td>2007-10-01</td>
<td>Library Material &amp; Collections</td>
<td></td>
</tr>
<tr>
<td>19601</td>
<td>2006-10-02</td>
<td>Lib Mtrl &amp; Cllct-New Increment</td>
<td>Library Material &amp; Collects-New Increment</td>
</tr>
<tr>
<td>19602</td>
<td>2006-10-02</td>
<td>Lib Mtrl &amp; Cllct-Disposal</td>
<td>Library Material &amp; Collects-Disposal</td>
</tr>
<tr>
<td>19605</td>
<td>2006-10-02</td>
<td>Lib Mtrl &amp; Cllct-Tsf/Adj w/ i C</td>
<td>Library Material &amp; Collects-Transfer/Adjustment within Campus</td>
</tr>
</tbody>
</table>
**Account : 19610**

Effective Date : 2000-11-21
Description : Lib Rare Bks & Rare Bk Collect
Long Description :

---

**Account : 19620**

Effective Date : 2000-11-21
Description : Special Collections-Excl Lib
Long Description :

---

**Account : 19690**

Effective Date : 2001-07-01
Description : Accum Deprec-Libr Mtl & Collec
Long Description :

---

**Account : 19700**

Effective Date : 1900-01-01
Description : CIP-Site Clearance
Long Description :

---

**Account : 19710**

Effective Date : 1900-01-01
Description : CIP-Construction
Long Description :

---

**Account : 19720**

Effective Date : 1900-01-01
Description : CIP-Exterior Utilities
Long Description :
Account : 19730
Effective Date : 1900-01-01
Description : CIP-Movable Equipment
Long Description :

Account : 19731
Effective Date : 2013-01-01
Description : CIP-Movable Equip-Cap (Contra)
Long Description : CIP-Movable Equipment-Capitalization (Contra)

Account : 19740
Effective Date : 1900-01-01
Description : CIP-Site Development
Long Description :

Account : 19750
Effective Date : 1900-01-01
Description : CIP-Consultant Fees
Long Description :

Account : 19760
Effective Date : 1900-01-01
Description : CIP-Facilities Management
Long Description :

Account : 19770
Effective Date : 1900-01-01
Description : CIP-Survey/Tests/Plans/Specs
Long Description :
**Account : 19780**

Effective Date : 1900-01-01

Description : CIP-Special Items

Long Description :

---

**Account : 19785**

Effective Date : 2007-11-01

Description : CIP-Capitalized Interest Earni

Long Description :

---

**Account : 19790**

Effective Date : 1900-01-01

Description : CIP-Budget

Long Description : Capital Improvement Project Budget

---

**Account : 19791**

Effective Date : 2013-01-01

Description : CIP-Budget-Capitaliz (Contra)

Long Description : CIP-Budget-Capitalization (Contra)

---

**Account : 19795**

Effective Date : 1900-01-01

Description : CIP-General (Summary)

Long Description :

---

**Account : 19796**

Effective Date : 2013-01-01

Description : CIP-General-Capitaliz (Contra)

Long Description : CIP-General-Capitalization (Contra)
<table>
<thead>
<tr>
<th>Account</th>
<th>Effective Date</th>
<th>Description</th>
<th>Long Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>19799</td>
<td>1900-01-01</td>
<td>CIP-Clearing/Non-capitalizable</td>
<td></td>
</tr>
<tr>
<td>19800</td>
<td>2011-11-01</td>
<td>Software Projects &gt; $5M</td>
<td>Software projects over $5 million</td>
</tr>
<tr>
<td>19801</td>
<td>2016-06-01</td>
<td>Software Proj &gt; $5M-New Increm</td>
<td>Software Proj &gt; $5M-New Increm</td>
</tr>
<tr>
<td>19802</td>
<td>2016-06-01</td>
<td>Software Proj &gt; $5M-Disposal</td>
<td>Software Proj &gt; $5M-Disposal</td>
</tr>
<tr>
<td>19805</td>
<td>2016-06-01</td>
<td>Software Proj &gt; $5M-Tsf/Adj Ca</td>
<td>Software Proj &gt; $5M-Tsf/Adj w/i Ca</td>
</tr>
<tr>
<td>19810</td>
<td>2011-11-01</td>
<td>Software &lt;= $5M</td>
<td>Externally purchased software over $1,500 per user, but &lt;= $5 million overall</td>
</tr>
<tr>
<td>Account</td>
<td>19811</td>
<td></td>
<td></td>
</tr>
<tr>
<td>---------</td>
<td>-------</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Effective Date</td>
<td>2011-11-01</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Description</td>
<td>Software $\leq 5M$-New Increment</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Long Description</td>
<td>Externally purchased software $\leq 5M$-New Increment</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Account</th>
<th>19812</th>
</tr>
</thead>
<tbody>
<tr>
<td>Effective Date</td>
<td>2011-11-01</td>
</tr>
<tr>
<td>Description</td>
<td>Software $\leq 5M$-Disposal</td>
</tr>
<tr>
<td>Long Description</td>
<td>Externally purchased software $\leq 5M$-Disposal</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Account</th>
<th>19815</th>
</tr>
</thead>
<tbody>
<tr>
<td>Effective Date</td>
<td>2011-11-01</td>
</tr>
<tr>
<td>Description</td>
<td>Software $\leq 5M$-Tsf/Adj w/i Ca</td>
</tr>
<tr>
<td>Long Description</td>
<td>Externally purchased software $\leq 5M$-Transfer/Adjustment within Campus</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Account</th>
<th>19820</th>
</tr>
</thead>
<tbody>
<tr>
<td>Effective Date</td>
<td>2014-06-01</td>
</tr>
<tr>
<td>Description</td>
<td>Software Development In-Progre</td>
</tr>
<tr>
<td>Long Description</td>
<td>Software Development In-Progress account is for software development work that is capitalizable but won't be finished until a couple of years later so shouldn't be yet depreciated. This account is mapped with AGC 120610-Construction in Progress-Campus.</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Account</th>
<th>19821</th>
</tr>
</thead>
<tbody>
<tr>
<td>Effective Date</td>
<td>2014-12-01</td>
</tr>
<tr>
<td>Description</td>
<td>Software WIP-Sal/Wage/Benefits</td>
</tr>
<tr>
<td>Long Description</td>
<td>Software WIP-Sal/Wage/Benefits</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Account</th>
<th>19822</th>
</tr>
</thead>
<tbody>
<tr>
<td>Effective Date</td>
<td>2014-12-01</td>
</tr>
</tbody>
</table>
Account : 19823
Effective Date : 2014-12-01
Description : Software WIP-Movable Equipment
Long Description : Software WIP-Movable Equipment

Account : 19824
Effective Date : 2014-12-01
Description : Software WIP - Licenses
Long Description : Software WIP - Licenses

Account : 19825
Effective Date : 2014-12-01
Description : Software WIP - Maintenance
Long Description : Software WIP - Maintenance

Account : 19826
Effective Date : 2014-12-01
Description : Software WIP - Other Costs
Long Description : Software WIP - Other Costs

Account : 19880
Effective Date : 2016-04-01
Description : Accum Deprec-Software > 5M
Long Description :

Account : 19890
Effective Date : 2016-04-01
Description : Accum Deprec-Software < 5M

Long Description :  

**Account : 19900**

Effective Date : 2020-01-01

Description : Intangible Assets

Long Description :  

**Account : 19910**

Effective Date : 2020-01-01

Description : Cap & Trade Credits

Long Description : Cap & Trade Credits

**Account : 19911**

Effective Date : 2021-01-01

Description : Cap & Trade Credit-Impairment

Long Description : Cap & Trade Credit Impairment

**Account : 19990**

Effective Date : 2001-07-01

Description : Accum Deprec-Intangible Assets

Long Description :  

**Account : 20000**

Effective Date : 2019-11-01

Description : Accounts Payable-BFS

Long Description :  

**Account : 20001**

Effective Date : 2003-06-01
Description : Accounts Payable-Sales Tax
Long Description :

Account : 20002
Effective Date : 1900-01-01
Description : Accounts Payable-BFS-Use Tax
Long Description :

Account : 20009
Effective Date : 1900-01-01
Description : Accounts Payable-Other
Long Description :

Account : 20010
Effective Date : 1900-01-01
Description : A/P-Contractor Retention
Long Description :

Account : 20200
Effective Date : 2001-06-01
Description : Capital Asset Accounts Payable
Long Description :

Account : 20301
Effective Date : 2012-04-01
Description : BFS A/R Refunds
Long Description : BFS A/R Refunds

Account : 20302
Effective Date : 2015-11-01
Description : A/P CS Refunds
Long Description : A/P CS Refunds for SIS

**Account : 20500**

Effective Date : 2001-07-01
Description : Controlled Disb-Other A/P
Long Description :

**Account : 21200**

Effective Date : 2002-07-01
Description : Interfund Payables
Long Description : This account is used for any amounts due to other fund groups within UC (Berkeley or other UC locations).

**Account : 22001**

Effective Date : 2014-08-01
Description : Biweekly Accrued Salary & Ben
Long Description : Biweekly Accrued Salary & Benefits

**Account : 22014**

Effective Date : 2011-08-01
Description : PR Cancelled Checks-non-Fed Fd
Long Description : Payroll Cancelled Checks-non-Federal Funds

**Account : 22015**

Effective Date : 2011-08-01
Description : PR Cancelled Checks-Fed Funds
Long Description : Payroll Cancelled Checks-Federal Funds

**Account : 22200**
<table>
<thead>
<tr>
<th>Account</th>
<th>Description</th>
<th>Long Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>22202</td>
<td>Federal Income Tax Deductions</td>
<td></td>
</tr>
<tr>
<td>22203</td>
<td>N/R Alien Fed Tax Deductions</td>
<td></td>
</tr>
<tr>
<td>22204</td>
<td>OASDI Deductions</td>
<td></td>
</tr>
<tr>
<td>22221</td>
<td>California Tax Deductions</td>
<td></td>
</tr>
<tr>
<td>22222</td>
<td>California N/R Tax Deductions</td>
<td></td>
</tr>
<tr>
<td>22599</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>
### Account: 2261

**Effective Date:** 1900-01-01  
**Description:** Other Employee Labor Union Ded  
**Long Description:**

### Account: 22611

**Effective Date:** 2007-05-01  
**Description:** UCB Donation Deduction  
**Long Description:** Donations are made by UCB employees via payroll deductions. The withholdings are credited to this liability account. On a monthly basis, the liability account is debited as payment of the withheld funds is made to the Foundation for its management and investment on behalf of the campus.

### Account: 22615

**Effective Date:** 2019-04-01  
**Description:** Transit Deduction  
**Long Description:** Transit Deduction liability

### Account: 22902

**Effective Date:** 1900-01-01  
**Description:** Emplyr OASDI Liability  
**Long Description:**

### Account: 22903

**Effective Date:** 1900-01-01  
**Description:** Emplyr Medicare Liability  
**Long Description:**

### Account: 22941

**Effective Date:** 1900-01-01  
**Description:** Vacation Liability  
**Long Description:**
Account: 22942
Effective Date: 1900-01-01
Description: Compensatory Time Liability
Long Description:

Account: 22944
Effective Date: 2001-07-01
Description: Vacation Liability-Noncurrent
Long Description:

Account: 22946
Effective Date: 2001-07-19
Description: Vacation Leave Assessment Liab
Long Description:

Account: 22950
Effective Date: 2021-05-01
Description: Employer Assessmt Liab to UCRP
Long Description: Retirement Plan Contributions - Employer Assessment Liability to UCRP-UC

Account: 22951
Effective Date: 2021-05-01
Description: Emplyr Contrb Trsfr to UCRP
Long Description: Retirement Plan Contributions - Employer Contribution Transfer to UCRP-UC

Account: 22960
Effective Date: 2021-05-01
Description: Employer Liability to UC RHBP
Long Description: Employer Liability to UC Retiree Health Benefit Plan-UC
**Account : 22961**

Effective Date : 2021-05-01

Description : Emplyr Cntrb Trsfr to UC RHBP

Long Description : Employer Contribution Transfer to UC Retiree Health Benefit Plan-UC

---

**Account : 23000**

Effective Date : 1900-01-01

Description : Ticket Sale Deposits

Long Description : 

---

**Account : 23001**

Effective Date : 1900-01-01

Description : Key Deposits

Long Description : 

---

**Account : 23003**

Effective Date : 1900-01-01

Description : Other Registration Deposits

Long Description : 

---

**Account : 23004**

Effective Date : 2015-10-01

Description : SIR CS Fee Deposits

Long Description : SIR CS Fee Deposits for Campus Solutions Statement of Intention To Register Fee Deposits, to be used for receipts of the SIR fee. The amounts will get cleared when the payments are applied to the students’ CARS receivables for this fee.

---

**Account : 23009**

Effective Date : 2003-02-01

Description : Other Deposits-General
Other Deposits-General is for all other Non-Auxiliary Enterprises deposits that are not covered by deposit accounts 23000-23005.

**Account: 23011**

Effective Date: 1900-01-01

Description: GAEL Liability

**Account: 23014**

Effective Date: 2012-02-01

Description: Research Subj Inst Issue PayCd

Long Description: Research Subject Instant Issue PayCard account is for BPS' two-step process in which one step is to record the expense in the departmental chartstring via journal entry and to accrue the liability (crediting account 23014); and the other is to process a payment to Citibank to fund the amounts loaded on the paycards via a voucher (debiting account 23014).

**Account: 23080**

Effective Date: 2009-03-01

Description: Pollution Remedi Liability

Long Description: CL-Pollution Remediation Obligation Liability (GASB 49, AGC 164775)

**Account: 23090**

Effective Date: 1900-01-01

Description: Other Accrued Liabilities

**Account: 23091**

Effective Date: 2021-08-01

Description: Escheatment Liability

Long Description: Escheatment Liability

**Account: 23100**
Effective Date : 1900-01-01
Description : Residence Room Deposits
Long Description :

**Account : 23200**

Effective Date : 2014-06-30
Description : Unearned Revenues-General
Long Description : Unearned Revenue-General, updated per GASB 65, for payments received in advance of meeting eligibility requirements.

**Account : 23210**

Effective Date : 2014-06-30
Description : Unearned Revenues-Tuition/Fees
Long Description : Unearned Revenues-Tuition/Fees, updated per GASB 65, for payments received in advance of meeting eligibility requirements

**Account : 23250**

Effective Date : 2014-06-30
Description : Unearned Revenues - C&G
Long Description : Unearned Revenues - Contracts & Grants, for grants received in advance of meeting eligibility requirements. Updated per GASB 65.

**Account : 23300**

Effective Date : 2014-06-30
Description : Unearned Revenues-Aux/Svc Ent
Long Description : Unearned Revenues-Aux/Svc Ent, updated per GASB 65, for grants received in advance of meeting eligibility requirements

**Account : 23406**

Effective Date : 1900-01-01
Description : Federal Express Clearing
<table>
<thead>
<tr>
<th>Account</th>
<th>Description</th>
<th>Long Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>23411</td>
<td>Procurement Card Clearing-US Bank</td>
<td>Procurement Card Clearing-US Bank VISA. &quot;Holding&quot; account for procurement card charges until cleared by posting the charges with departmental chart strings from the staging table.</td>
</tr>
<tr>
<td>23413</td>
<td>Travel Clearing (Connexxus)</td>
<td>Travel Clearing (Connexxus) for failed chartstring distributions.</td>
</tr>
<tr>
<td>23415</td>
<td>BFS Procard Clearing</td>
<td>BFS Procard Clearing</td>
</tr>
<tr>
<td>23416</td>
<td>BFS AR Cash Clearing</td>
<td>BFS AR Cash Clearing</td>
</tr>
<tr>
<td>23418</td>
<td>BFS Customer Payment Clearing</td>
<td>BFS Customer Payment Clearing</td>
</tr>
<tr>
<td>23419</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>
Description: BFS AR Clearing
Long Description: Account will function as the suspense account for invalid chartstring errors in BFS AR module. Acct will replace 23420 - CARS-BFS Clearing.

---

**Account: 23425**

Effective Date: 2004-11-01

Description: LT Loans Cash Receipts Clrng

Long Description:

---

**Account: 23426**

Effective Date: 2004-11-01

Description: LT Loans Unapplied/Refund Clrg

Long Description:

---

**Account: 23429**

Effective Date: 2006-11-01

Description: E-Check Receipts Clearing

Long Description: E-check receipts clearing for electronic payments of student accounts in CARS that are processed with Sallie Mae.

---

**Account: 23433**

Effective Date: 2015-11-01

Description: CS Cash Receipts Clearing

Long Description: CS Cash Receipts Clearing for SIS

---

**Account: 23434**

Effective Date: 2018-04-01

Description: Campus Solutions Clearing

Long Description: Account will function as the suspense account for invalid chartstring errors in Campus Solutions. Acct will replace 23420 - CARS-BFS Clearing.
Account : 23440
Effective Date : 1900-01-01
Description : Fee Remission Clearing
Long Description :

Account : 23450
Effective Date : 1900-01-01
Description : Private Gifts Clearing
Long Description :

Account : 23451
Effective Date : 1900-01-01
Description : Private Gifts-Returned Cks Cle
Long Description :

Account : 23452
Effective Date : 2009-10-01
Description : UR Gift Fund Clearing
Long Description : Suspense account for the University Relations Gift batch interface process

Account : 23454
Effective Date : 1900-01-01
Description : EFA Invoicing Clearing
Long Description : Suspense account established for the EFA Invoicing batch interface

Account : 23456
Effective Date : 2015-08-01
Description : C&G Revenue Clearing
Long Description : C&G Revenue Clearing
<table>
<thead>
<tr>
<th>Account</th>
<th>Description</th>
<th>Long Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>23461</td>
<td>Payroll Clearing - UC Path</td>
<td>To record suspense errors for UC Path payroll journals. UC Path - UC's systemwide program for payroll benefits will be effective March 2019 at UCB.</td>
</tr>
<tr>
<td>23470</td>
<td>Misc Receipts Clearing</td>
<td></td>
</tr>
<tr>
<td>23471</td>
<td>Misc Receipt COA Error Clrng</td>
<td>Default account used by the Cashier's Office for erroneous chartfield strings provided by departments on Miscellaneous Receipt journal entries.</td>
</tr>
<tr>
<td>23500</td>
<td>OP Financial Control (UCOP GL)</td>
<td></td>
</tr>
<tr>
<td>23501</td>
<td>OP Financial Control (Loc M)</td>
<td></td>
</tr>
</tbody>
</table>
Account : 23502
Effective Date : 2019-11-01
Description : Interfund/Interunit Fin Ctrl

Account : 23503
Effective Date : 2015-09-01
Description : AR Open Credit Balancing
Long Description : AR Open Credit Balancing account is used as a "cash† account for fund and chartstring corrections when the original cash receipts are booked in a generic fund/department, due to unidentified invoices in AR at the time. This account should remain zero balance at account level and should be monitored by CGA.

Account : 23510
Effective Date : 2005-07-01
Description : UCM Financial Control (Merced)
Long Description : UC Merced Financial Control

Account : 23520
Effective Date : 2004-02-01
Description : UCSF Financial Control
Long Description :

Account : 23530
Effective Date : 2004-02-01
Description : UCD Financial Control
Long Description :

Account : 23540
Effective Date : 2004-02-01
Account : 23550
Effective Date : 2004-02-01
Description : UCR Financial Control
Long Description :

Account : 23560
Effective Date : 2004-02-01
Description : UCSD Financial Control
Long Description :

Account : 23570
Effective Date : 2004-02-01
Description : UCSC Financial Control
Long Description :

Account : 23580
Effective Date : 2004-02-01
Description : UCSB Financial Control
Long Description :

Account : 23590
Effective Date : 2004-02-01
Description : UCI Financial Control
Long Description :

Account : 23600
Effective Date : 2021-09-01
Description : Revenue Bonds - Current
Long Description :

**Account : 23610**
Effective Date : 2001-06-01
Description : Mortg & Other Borrowing - Curr
Long Description :

**Account : 23620**
Effective Date : 2001-06-01
Description : Capital Lease Obligation-Curr
Long Description :

**Account : 23700**
Effective Date : 2001-12-01
Description : Debt Interest Liability-Cur.
Long Description : Debt Interest Liability - Current Liability

**Account : 23930**
Effective Date : 2015-06-01
Description : Deferred Inflow - SCA
Long Description : Deferred Inflow - SCA

**Account : 24000**
Effective Date : 1900-01-01
Description : General Agency Funds
Long Description :

**Account : 24010**
Effective Date : 1900-01-01
Description: Financial Aid Agency Funds

Long Description:

**Account: 25020**

Effective Date: 2013-02-01

Description: NL-LPRB2012H

Long Description: NL-LPB2012H (OP AGC 125410 for Investment In Plant fund group).

**Account: 25306**

Effective Date: 2013-01-01

Description: PG&E On-Bill Financing Loan

Long Description: PG&E On-Bill Financing Loan (OP AGC 105430 for Unexpended Plant fund, and 115430 for Retirement of Indebtedness funds).

**Account: 25400**

Effective Date: 1900-01-01

Description: Capital Lease Obligations

Long Description:

**Account: 25502**

Effective Date: 2014-06-01

Description: Unearned Revenue-Noncurrent

Long Description: Deferred Revenue - Noncurrent, originally established for payments from two separate ground leases (Market Rate Housing-Wood 55 Laguna, LLC and Senior Housing-55 Laguna, LP) for 55 Laguna Street. Recognition of rental revenue is to be processed according to the lease agreements. Account description modified for FY14 to include other noncurrent deferred revenues.

**Account: 25909**

Effective Date: 2007-03-01

Description: Other Misc. Liability - Noncur

Long Description: Other Miscellaneous Liability - Noncurrent
**Account : 25990**

Effective Date : 2009-03-01

Description : Pollution Remedi Liabi-noncur

Long Description : NL- Pollution Remediation Obligation Liability (GASB 49, AGC 165591)

---

**Account : 25995**

Effective Date : 2019-06-01

Description : Asset Retirement Oblig Liab-NL

Long Description : Asset Retirement Oblig Liab-NL - Asset Retirement Obligation (ARO) Long Term Liability; due to GASB 83: Certain Asset Retirement Obligations, effective FY19.

---

**Account : 26000**

Effective Date : 2006-07-01

Description : Federal Refundable Loans-FCC

Long Description : Noncurrent Liability-Federal Refundable Loans, Federal Capital Contribution for Perkins and HPSL programs.

---

**Account : 26010**

Effective Date : 2006-07-01

Description : Fed Refundable Lns-Repayment

Long Description : Federal Refundable Loans - Repayment

---

**Account : 26020**

Effective Date : 2006-07-01

Description : Fed Refundable Lns-Allocation

Long Description : Federal Refundable Loans - Allocation

---

**Account : 26030**

Effective Date : 2006-07-01

Description : Fed Refundable Lns-Reserve Adj
<table>
<thead>
<tr>
<th>Account</th>
<th>Effective Date</th>
<th>Description</th>
<th>Long Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>26100</td>
<td>2006-07-01</td>
<td>Fed Loan Clearing Contra</td>
<td>Federal Loan - year-end clearing contra account, formerly 30100</td>
</tr>
<tr>
<td>26101</td>
<td>2006-07-01</td>
<td>Fed Ln - Interest Income on Ln</td>
<td>Federal Loan - Interest Income on Loans, formerly 30102</td>
</tr>
<tr>
<td>26102</td>
<td>2006-07-01</td>
<td>Fed Ln - Other Income</td>
<td>Fed Ln - Other Income, formerly in 30104</td>
</tr>
<tr>
<td>26103</td>
<td>2006-07-01</td>
<td>Fed Ln - Reimb of Princ Cncl</td>
<td>Federal Loan - Reimbursement of principal canceled, formerly 30103</td>
</tr>
<tr>
<td>26105</td>
<td>2006-07-01</td>
<td>Fed Ln - Collection &amp; Litigati</td>
<td>Federal Loan - Collection &amp; Litigation, formerly in 30106</td>
</tr>
<tr>
<td>26106</td>
<td>2006-07-01</td>
<td>Princ/Int Cncl for Teach/Milit</td>
<td></td>
</tr>
</tbody>
</table>
Long Description: Cost of principal/interest canceled for Teaching/Military, formerly in 30108 & 30109 (partial)

**Account: 26107**

Effective Date: 2013-10-01

Description: Prin/Int Cncl for Spch/Patholo

Long Description: Prin/Int Cancellation for Speech-Language Pathology Services

**Account: 26108**

Effective Date: 2006-07-01

Description: Prin/Int Cncl for Certain Subj

Long Description: Cost of Principal/Interest Canceled for Certain Subject Matter Teaching, formerly in 30108 & 30109 (partial)

**Account: 26110**

Effective Date: 2006-07-01

Description: Prin/Int Cncl for Other Teach

Long Description: Cost of Principal/Interest Canceled for All Other Teaching, formerly in 30108 & 30109 (partial)

**Account: 26112**

Effective Date: 2006-07-01

Description: Prin/Int Cncl for Military Svc

Long Description: Cost of Principal/Interest Canceled for Military Service 07/01/72 and after, formerly in 30108 & 30109 (partial)

**Account: 26114**

Effective Date: 2006-07-01

Description: Prin/Int Cncl for Volunteer Sv

Long Description: Cost of Principal/Interest Canceled for Volunteer Service, formerly in 30110 (partial)

**Account: 26116**
Effective Date: 2006-07-01

Description: Prin/Int Cncl for Law Enforce

Long Description: Cost of Principal/Interest Canceled for Law Enforcement and Correction officer, formerly in 30110 (partial)

**Account: 26118**

Effective Date: 2006-07-01

Description: Prin/Int Cncl for Child/Family

Long Description: Cost of Principal/Interest Canceled for Child/Family/Intervention service, formerly 30108 & 30109 (partial)

**Account: 26120**

Effective Date: 2006-07-01

Description: Prin/Int Cncl for Nurse/Med

Long Description: Cost of Principal/Interest Canceled for Nurse/Medical/Technician service, formerly in 30108 & 30109 (partial)

**Account: 26121**

Effective Date: 2010-06-01

Description: Prin/Int Cncl-Attorney in Pub

Long Description: Cost of Principal/Interest Canceled for Attorney in Public Defender Organization, a new reporting line item on FISAP in FY 2009-10.

**Account: 26122**

Effective Date: 2006-07-01

Description: Prin/Int Cncl for Death/Disabi

Long Description: Cost of Principal/Interest Canceled for Death/Disability, formerly in 30111

**Account: 26123**

Effective Date: 2012-06-01

Description: Prin/Int Cncl for pre-K Staff

Long Description: Cost of Principal/Interest Canceled for Pre-K or Child Care Program Staff Member Service
<table>
<thead>
<tr>
<th>Account</th>
<th>Description</th>
<th>Long Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>26124</td>
<td>Prin/Int Cncl for Bankruptcy</td>
<td>Cost of Principal/Interest Canceled for Bankruptcy, formerly in 30112</td>
</tr>
<tr>
<td>26125</td>
<td>Prin/Int Cncl Disability-VA</td>
<td>N/R Federal Loan-Principal Cancellation for Disability Based on VA determination</td>
</tr>
<tr>
<td>26126</td>
<td>Loans Assigned to Fed Govt</td>
<td>Cost of loan principal and interest assigned to federal government and accepted, formerly in 30105</td>
</tr>
<tr>
<td>26128</td>
<td>Fed Ln-Other Costs or Losses</td>
<td>Federal Loan - Other Costs or Losses, formerly in 30113</td>
</tr>
<tr>
<td>30210</td>
<td>Beg Bal Adjustments Within Fd</td>
<td>Beg Bal Adjustments Within Fund is for adjustments at departmental chartstring (non-account, non-fund, only at DepartID, Prog, CF1 or CF2) associated with the allocation of 07/01/2012 fund balances from central Depart ID to departmental chartstrings. The use of this account is for Current funds only and is mapped to UCOP TC 0901- Transfer of Balances within Same or Minor FG in Current Funds. If the account is to be used for non-Current fund groups, the TC mapping needs to be modified.</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Account</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>32210</td>
<td></td>
</tr>
</tbody>
</table>
### Account: 32211

**Effective Date:** 2001-12-01  
**Description:** Cptlztn-Bldgs & Struc(Cur/Inv)  
**Long Description:** Capitalization-Buildings & Structure (Current/Investment)

### Account: 32212

**Effective Date:** 2001-12-01  
**Description:** Cptlztn-Fixed Equip(Cur/Inv)  
**Long Description:** Capitalization-Fixed Equipment (Current/Investment)

### Account: 32213

**Effective Date:** 2001-12-01  
**Description:** Cptlztn-Genl Improv (Cur/Inv)  
**Long Description:** Capitalization-General Improvement (Current/Investment)

### Account: 32214

**Effective Date:** 2001-12-01  
**Description:** Cptlztn-Software > 10M(Cur/Inv)  
**Long Description:** Capitalization-Software > 10M (Current/Investment)

### Account: 32215

**Effective Date:** 2001-12-01  
**Description:** Cptlztn-Software < 10M(Cur/Inv)  
**Long Description:** Capitalization-Software < 10M (Current/Investment)

### Account: 32216
<table>
<thead>
<tr>
<th>Account</th>
<th>Description</th>
<th>Long Description</th>
<th>Effective Date</th>
<th>Description</th>
<th>Long Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>32217</td>
<td>Cptlztn-Equipment (Cur/Inv)</td>
<td>Capitalization-Equipment (Current/Invest)</td>
<td>2001-12-01</td>
<td>Cptlztn-Lib Mtl &amp; Col(Cur/Inv)</td>
<td>Capitalization-Library Material &amp; Collections (Current/Investment)</td>
</tr>
<tr>
<td>32218</td>
<td>Cptlztn-Lib Rare Bks (Cur/Inv)</td>
<td>Capitalization-Library Rare Books (Current/Invest)</td>
<td>2001-12-01</td>
<td>Cptlztn-CIP (Current/Invest)</td>
<td>Capitalization-Construction In Progress (Current/Investment)</td>
</tr>
<tr>
<td>32219</td>
<td>Cptlztn-Intangibles (Cur/Inv)</td>
<td>Capitalization-Intangibles (Current/Invest)</td>
<td>2001-12-01</td>
<td>Cptlztn-Infrastruct (Cur/Inv)</td>
<td>Capitalization-Infrastructure (Current/Investment)</td>
</tr>
<tr>
<td>32220</td>
<td>Cptlztn-Infrastruct (Cur/Inv)</td>
<td>Capitalization-Infrastructure (Current/Invest)</td>
<td>2001-12-01</td>
<td>Cptlztn-Intangibles (Cur/Inv)</td>
<td>Capitalization-Intangibles (Current/Investment)</td>
</tr>
</tbody>
</table>

Account : 32222
Effective Date : 2001-12-01
Description : Cptlztn-Sp Collect (Cur/Inv)
Long Description : Capitalization-Special Collections (Current/Investment)

Account : 32223
Effective Date : 2003-06-01
Description : Estab Cap Lease Liab (Cur/Inv)
Long Description : Current To/From Investment in Plant fund balance account. Used centrally to record the debit transactions only associated with creation of the capital lease liability at year-end.

Account : 32230
Effective Date : 2001-12-01
Description : Cptlztn-Real Estate(Unexp/Inv)
Long Description : Capitalization-Real Estate (Unexp Plant/Investment Plant)

Account : 32231
Effective Date : 2001-12-01
Description : Cptlztn-Bldg & Struc(Unex/Inv)
Long Description : Capitalization-Buildings & Structure (Unexp Plant/Investment Plant)

Account : 32232
Effective Date : 2001-12-01
Description : Cptlztn-Fixed Equip(Unexp/Inv)
Long Description : Capitalization-Fixed Equipment (Unexp Plant/Investment Plant)

Account : 32233
Effective Date : 2001-12-01
Description : Cptlztn-Genl Improv(Unexp/Inv)
Long Description : Capitalization-General Improvement (Unexp Plant/Investment Plant)
<table>
<thead>
<tr>
<th>Account</th>
<th>Description</th>
<th>Long Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>32234</td>
<td>Cptlztn-Software &gt; 5M(Unex/Inv)</td>
<td>Capitalization-Software &gt; 5M (Unexp Plant/Investment Plant)</td>
</tr>
<tr>
<td>32235</td>
<td>Cptlztn-Software &lt; 5M(Unex/Inv)</td>
<td>Capitalization-Software &lt; 5M (Unexp Plant/Investment Plant)</td>
</tr>
<tr>
<td>32236</td>
<td>Cptlztn-Equipment (Unexp/Inv)</td>
<td>Capitalization-Equipment (Unexp Plant/Investment Plant)</td>
</tr>
<tr>
<td>32237</td>
<td>Cptlztn-Lib Mtl&amp;Col (Unex/Inv)</td>
<td>Capitalization-Library Material &amp; Collections (Unexp Plant/Investment Plant)</td>
</tr>
<tr>
<td>32238</td>
<td>Cptlztn-Lib Rare Bks(Unex/Inv)</td>
<td>Capitalization-Library Rare Books (Unexp Plant/Investment Plant)</td>
</tr>
<tr>
<td>32239</td>
<td>Cptlztn-CIP (Unexp/Invest)</td>
<td>Capitalization-Construction In Progress (Unexp Plant/Investment Plant)</td>
</tr>
</tbody>
</table>
Account : 32240
Effective Date : 2001-12-01
Description : Cptlztn-Intangibles(Unexp/Inv)
Long Description : Capitalization-Intangibles (Unexp Plant/Investment Plant)

Account : 32241
Effective Date : 2001-12-01
Description : Cptlztn-Infrastruct(Unexp/Inv)
Long Description : Capitalization-Infrastructure (Unexp Plant/Investment Plant)

Account : 32242
Effective Date : 2001-12-01
Description : Cptlztn-Sp Collect (Unexp/Inv)
Long Description : Capitalization-Special Collections (Unexp Plant/Investment Plant)

Account : 32250
Effective Date : 2001-12-01
Description : Cptlztn-Bldgs & Struc(R&R/Inv)
Long Description : Capitalization-Buildings & structures (Renewal & Replacement/Investment Plant)

Account : 32251
Effective Date : 2001-12-01
Description : Cptlztn-Fixed Equip (R&R/Inv)
Long Description : Capitalization-Fixed Equipment (Renewal & Replacement/Investment Plant)

Account : 32252
Effective Date : 2001-12-01
Description : Cptlztn-Genl Improv (R&R/Inv)
Long Description : Capitalization-General Improvement (Renewal & Replacement/Investment Plant)
Account : 32253
Effective Date : 2001-12-01
Description : Cptlztn-Equipment (R&R/Invest)
Long Description : Capitalization-Equipment (Renewal & Replacement/Investment Plant)

Account : 32254
Effective Date : 2001-12-01
Description : Cptlztn-CIP (R&R/Invest)
Long Description : Capitalization-Construction In Progress (Renewal & Replacement/Investment Plant)

Account : 32255
Effective Date : 2001-12-01
Description : Cptlztn-Intangibles (R&R/Inv)
Long Description : Capitalization-Intangibles (Renewal & Replacement/Investment Plant)

Account : 32256
Effective Date : 2001-12-01
Description : Cptlztn-Infrastruc (R&R/Inv)
Long Description : Capitalization-Infrastructure (Renewal & Replacement/Investment Plant)

Account : 32303
Effective Date : 2013-02-01
Description : Rpymt of Prin-Bds-Aux(Ret/Inv)
Long Description : Aux Enterp-Repmt Prin on Bonds for Retirement of Indebtedness and Investment In Plant fund groups. It is mapped to UCOP TC 2115/3523.

Account : 32305
Effective Date : 2003-06-01
Description : Rpymt Prin-Cap Lease-Aux(Ret/I
Long Description : 
<table>
<thead>
<tr>
<th>Account</th>
<th>Effective Date</th>
<th>Description</th>
<th>Long Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>32315</td>
<td>2003-06-01</td>
<td>Rpymt Prnc-Cap Lease-Other (R)</td>
<td>Repayment of Principal-Capital Lease-Other (Retirement of Indebtedness/Investment in Plant)</td>
</tr>
<tr>
<td>32323</td>
<td>2005-06-01</td>
<td>Rpymt Prnc BK Ln (Retire/Inv)</td>
<td>Other Refinancing - One time repayment of principal on bank loans (Retirement 2194 / Invest 3542)</td>
</tr>
<tr>
<td>33000</td>
<td>2006-07-01</td>
<td>Fed Ln-Institution Cap Contrib</td>
<td>Federal Loan Programs (Perkins and HPSSL) - Institutional Capital Contributions (ICC)</td>
</tr>
<tr>
<td>33100</td>
<td>1900-01-01</td>
<td>Mandatory Debt Svc Pymts</td>
<td></td>
</tr>
<tr>
<td>34000</td>
<td>1900-01-01</td>
<td>Student/Faculty Emergency Loan</td>
<td></td>
</tr>
<tr>
<td>34001</td>
<td>1900-01-01</td>
<td>Educational Fee Deferrals</td>
<td></td>
</tr>
</tbody>
</table>
Account : 34002
Effective Date : 2005-01-01
Description : STIP Income (Current/Loan)
Long Description : STIP Income (Current To/From Loan)

Account : 34009
Effective Date : 1900-01-01
Description : Other (Current/Loan)
Long Description : Can be used to transfer between loan and current funds. Account balance must be zero.

Account : 34010
Effective Date : 1900-01-01
Description : Capital Outlay
Long Description : 

Account : 34011
Effective Date : 1900-01-01
Description : STIP Investment Income
Long Description : 

Account : 34012
Effective Date : 1900-01-01
Description : Current Maintenance
Long Description : 

Account : 34013
Effective Date : 1900-01-01
Description : Capital Outlay from General Fu
Account : 34019
Effective Date : 1900-01-01
Description : Other (Current/Unexpended Plan
Long Description :

Account : 34020
Effective Date : 1900-01-01
Description : Extraordinary Mntnc/Repairs
Long Description :

Account : 34022
Effective Date : 2005-01-01
Description : STIP Income (Current/Retiremen
Long Description : STIP Income (Current To/From Retirement of Indebtedness)

Account : 34029
Effective Date : 1900-01-01
Description : Other (Current/Retirement of I
Long Description :

Account : 34030
Effective Date : 1900-01-01
Description : Rpymt to Campus Working Capita
Long Description :

Account : 34039
Effective Date : 1900-01-01
Description : Other (Current/Renewal & REPL
Account : 34040
Effective Date : 1900-01-01
Description : Other (Unexpended/Retirement)
Long Description :

Account : 34041
Effective Date : 1900-01-01
Description : Other (Unexp/Renewal & Repl)
Long Description :

Account : 34042
Effective Date : 2001-07-01
Description : Other (Unexp/Invest)
Long Description :

Account : 34043
Effective Date : 2001-07-01
Description : Other (Renewal & Repl/Invest)
Long Description :

Account : 34050
Effective Date : 1900-01-01
Description : Other (Retirement/Renewal & Re
Long Description :

Account : 34051
Effective Date : 2001-07-01
Description : Other (Retirement/Invest)
<table>
<thead>
<tr>
<th>Account</th>
<th>Description</th>
<th>Effective Date</th>
<th>Long Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>34061</td>
<td>Other (Current/Invest)</td>
<td>2001-07-01</td>
<td></td>
</tr>
<tr>
<td>34100</td>
<td>Transfers to/from Reserves</td>
<td>1900-01-01</td>
<td></td>
</tr>
<tr>
<td>34109</td>
<td>Other Trnsfr Btwn Minor Fd Grp</td>
<td>2006-01-01</td>
<td>Other miscellaneous intra fund group transfers between minor fund groups. Cannot be used to transfer between plant and current funds and loan and current funds. Balance by fund group (loan, plant, current) must be zero.</td>
</tr>
<tr>
<td>34120</td>
<td>Repayment of Principal to OP</td>
<td>2001-12-01</td>
<td>Repayment of Principal to OP</td>
</tr>
<tr>
<td>34154</td>
<td>Local Govt - ICR</td>
<td>2011-06-01</td>
<td>Local Govt - ICR</td>
</tr>
<tr>
<td>34155</td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>
Account : 34156
Effective Date : 2011-06-01
Description : Federal Grants - ICR
Long Description : Federal Grants - ICR

Account : 34158
Effective Date : 2011-06-01
Description : Pri Gifts, Grnts & Cntrcts ICR
Long Description : Pri Gifts, Grants & Contracts ICR

Account : 34159
Effective Date : 2011-06-01
Description : State Agreements - ICR
Long Description : State Agreements - ICR

Account : 34200
Effective Date : 2004-06-01
Description : Transfers To/From E-OP
Long Description :

Account : 34201
Effective Date : 1900-01-01
Description : Transfers To/From M
Long Description :

Account : 34202
Effective Date: 1900-01-01
Description: Transfers To/From San Francisco
Long Description:

**Account: 34203**

Effective Date: 1900-01-01
Description: Transfers To/From Davis
Long Description:

**Account: 34204**

Effective Date: 1900-01-01
Description: Transfers To/From Los Angeles
Long Description:

**Account: 34205**

Effective Date: 1900-01-01
Description: Transfers To/From Riverside
Long Description:

**Account: 34206**

Effective Date: 1900-01-01
Description: Transfers To/From San Diego
Long Description:

**Account: 34207**

Effective Date: 1900-01-01
Description: Transfers To/From Santa Cruz
Long Description:

**Account: 34208**
Account : 34209
Effective Date : 1900-01-01
Description : Transfers To/From Santa Barbar
Long Description :

Account : 34211
Effective Date : 2005-07-01
Description : Transfers To/From Merced
Long Description :

Account : 34212
Effective Date : 2013-04-01
Description : Transfers To/From BU J0000
Long Description : Transfers To/From BU J0000

Account : 34230
Effective Date : 2012-07-01
Description : Trans to/fr E-OP - Endow Inc
Long Description : Trans to/fr E-OP - Endow Inc

Account : 34231
Effective Date : 2012-07-01
Description : Trans to/fr E-OP - Endow Princ
Long Description : Trans to/fr E-OP - Endow Princ

Account : 34250
Account: 34291

Effective Date: 2006-01-01

Description: Net Adj within a Minor Fd Grp

Long Description: Transfers within the same minor fund group

Account: 34292

Effective Date: 2000-09-01

Description: Gifts/Endowment STIP Adjustmts

Long Description: This account is used to adjust STIP income for Gift and Endowment funds that have a cap of 4% per annum for STIP. A unique account was required for this process due to the setup of the Allocation process used to create the corresponding STIP budget journals.

Account: 34300

Effective Date: 2001-12-01

Description: Transfer-Real Estate

Long Description: Transfer-Real Estate

Account: 34301

Effective Date: 2001-12-01

Description: Transfer-Buildgs & Structures

Long Description: Transfer-Buildings and Structures

Account: 34302

Effective Date: 2001-12-01

Description: Transfer-Fixed Equipment

Long Description: Transfer-Fixed Equipment
<table>
<thead>
<tr>
<th>Account</th>
<th>Description</th>
<th>Long Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>34303</td>
<td>Transfer-General Improvement</td>
<td>Transfer-General Improvement</td>
</tr>
<tr>
<td>34304</td>
<td>Transfer-Software &gt; 10M</td>
<td>Transfer-Software &gt; 10M</td>
</tr>
<tr>
<td>34305</td>
<td>Transfer-Software &lt; 10M</td>
<td>Transfer-Software &lt; 10M</td>
</tr>
<tr>
<td>34306</td>
<td>Transfer-Equipment-Intracampus</td>
<td>Transfer-Equipment-Intracampus. This account is to be used for equipment transfers within a campus and/or between equipment and any other asset type within the campus.</td>
</tr>
<tr>
<td>34307</td>
<td>Transfer-Library Mtl &amp; Clctns</td>
<td>Transfer-Library Material &amp; Library Collections</td>
</tr>
<tr>
<td>34308</td>
<td>Transfer-Library Rare Books</td>
<td></td>
</tr>
<tr>
<td>Account</td>
<td>Effective Date</td>
<td>Description</td>
</tr>
<tr>
<td>-----------</td>
<td>----------------</td>
<td>--------------------------</td>
</tr>
<tr>
<td>34309</td>
<td>2001-12-01</td>
<td>Transfer-Intangibles</td>
</tr>
<tr>
<td>34310</td>
<td>2001-12-01</td>
<td>Transfer-Infrastructure</td>
</tr>
<tr>
<td>34311</td>
<td>2001-12-01</td>
<td>Transfer-Special Collections</td>
</tr>
<tr>
<td>34340</td>
<td>2001-12-01</td>
<td>Transfer-Accum Dep-Bldg &amp; Struc</td>
</tr>
<tr>
<td>34342</td>
<td>2001-12-01</td>
<td>Transfer-Accum Dep-Genl Improv</td>
</tr>
<tr>
<td>34343</td>
<td>2001-12-01</td>
<td>Transfer-Accum Dep-Sftwr &gt; 10M</td>
</tr>
</tbody>
</table>
Account : 34344
Effective Date : 2001-12-01
Description : Transfer-Accum Dep-Sftwr < 10M
Long Description : Transfer-Accumulated Depreciation-Software < 10M

Account : 34345
Effective Date : 2001-12-01
Description : Transfer-Accum Dep-Equipment
Long Description : Transfer-Accumulated Depreciation-Equipment

Account : 34346
Effective Date : 2001-12-01
Description : Trnsfr-Accum Dep-Lib Mtl & Col
Long Description : Transfer-Accumulated Depreciation-Library Material & Collections

Account : 34347
Effective Date : 2001-12-01
Description : Transfer-Accum Dep-Intangibles
Long Description : Transfer-Accumulated Depreciation-Intangibles

Account : 34348
Effective Date : 2001-12-01
Description : Transfer-Accum Dep-Infrastruc
Long Description : Transfer-Accumulated Depreciation-Infrastructure

Account : 34350
Effective Date : 2005-07-01
Description : Transfer-Equip-To/From Merced
Long Description: Transfer-Equipment-To/From Merced for equipment transfers between the Berkeley and Merced campuses

**Account: 34351**

Effective Date: 2004-06-01

Description: Transfer-Equip To/From J-OP

Long Description: Transfer-Equipment To/From J-OP, i.e., for transfers between Loc J and Loc 1 per B. Lester at OP

**Account: 34352**

Effective Date: 2004-01-01

Description: Transfer-Equipment-To/From SF

Long Description: Transfer-Equipment-To/From San Francisco for equipment transfers between Berkeley and San Francisco campuses

**Account: 34353**

Effective Date: 2004-01-01

Description: Trsfr-Equipment-To/From Davis

Long Description: Transfer-Equipment-To/From Davis for equipment transfers between the Berkeley and Davis campuses

**Account: 34354**

Effective Date: 2004-01-01

Description: Transfer-Equipment-To/From LA

Long Description: Transfer-Equipment-To/From Los Angeles for equipment transfers between the Berkeley and Los Angeles campuses

**Account: 34355**

Effective Date: 2004-01-01

Description: Trsfr-Eqpt-To/From Riverside

Long Description: Transfer-Equipment-To/From Riverside for equipment transfers between the Berkeley and Riverside campuses
Account : 34356
Effective Date : 2004-01-01
Description : Transfer-Equipment-To/From SD
Long Description : Transfer-Equipment-To/From San Diego for equipment transfers between the Berkeley and San Diego campuses

Account : 34357
Effective Date : 2004-01-01
Description : Transfer-Equipment-To/From SC
Long Description : Transfer-Equipment-To/From Santa Cruz for equipment transfers between the Berkeley and Santa Cruz campuses

Account : 34358
Effective Date : 2004-01-01
Description : Transfer-Equipment-To/From SB
Long Description : Transfer-Equipment-To/From Santa Barbara for equipment transfers between the Berkeley and Santa Barbara campuses

Account : 34359
Effective Date : 2004-01-01
Description : Trsfr-Equipment-To/From Irvine
Long Description : Transfer-Equipment-To/From Irvine for equipment transfers between the Berkeley and Irvine campuses

Account : 39000
Effective Date : 2002-08-01
Description : Budget Fund Balance
Long Description : Used with all funds as of FY02-03

Account : 40026
Effective Date : 2017-07-01
Description : NR Supp Tuition UG

Long Description : NR Supp Tuition UG For Non-Res Supp Tuition - Undergrad, Gross (OP AGC conversion effective 07/01/2017)

Account : 40027

Effective Date : 2017-07-01

Description : NR Supp Tuition G Acad

Long Description : Non-Res Supp Tuition - Grad Academic, Gross For OP AGC conversion effective 07/01/2017

Account : 40028

Effective Date : 2017-07-01

Description : NR Supp Tuition G Prof

Long Description : Non-Resident Supp Tuition - Grad Prof, Gross For OP AGC conversion effective 07/01/2017

Account : 40060

Effective Date : 2017-07-01

Description : NRST UG Exempt

Long Description : Non-Res Supp Tuition - Undergrad, Gross For OP AGC conversion effective 07/01/2017

Account : 40061

Effective Date : 2017-07-01

Description : NRST G Acad Exempt

Long Description : Non-Res Supp Tuition - Grad Academic, Gross For OP AGC conversion effective 07/01/2017

Account : 40062

Effective Date : 2017-07-01

Description : NRST G Prof Exempt

Long Description : Non-Resident Supp Tuition - Grad Prof, Gross For OP AGC conversion effective 07/01/2017

Account : 40103
| Account | Description | Long Description | Effective Date | Account
<table>
<thead>
<tr>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>40204</td>
<td>Application for Admission</td>
<td>Application for Admission For UCOP AGC conversion effective 07/01/2017</td>
<td>2017-07-01</td>
<td>40314</td>
</tr>
<tr>
<td>40314</td>
<td>Student Services Fee</td>
<td>Student Services Fee For OP AGC conversion effective 07/01/2017</td>
<td>2017-07-01</td>
<td>40315</td>
</tr>
<tr>
<td>40315</td>
<td>Tuition-UG</td>
<td>Tuition - Undergraduate For OP AGC conversion effective 07/01/2017</td>
<td>2017-07-01</td>
<td>40316</td>
</tr>
<tr>
<td>40316</td>
<td>Tuition-GR-Acad</td>
<td>Tuition - Graduate Academic For OP AGC conversion effective 07/01/2017</td>
<td>2017-07-01</td>
<td>40339</td>
</tr>
<tr>
<td>40339</td>
<td>Contra Rev Tuition Assessment</td>
<td>Contra Rev Tuition Assessment, for assessment on tuition;</td>
<td>2016-03-01</td>
<td>40340</td>
</tr>
<tr>
<td>40340</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>
Effective Date: 2017-07-01

Description: Tuition- UG Exempt

Long Description: Tuition- Undergraduate Exempt. For OP AGC conversion effective 07/01/2017

---

**Account: 40341**

Effective Date: 2017-07-01

Description: Tuition- GR Acad Exempt

Long Description: Tuition - Graduate Academic Exempt For OP AGC conversion effective 07/01/2017

---

**Account: 40342**

Effective Date: 2017-07-01

Description: Tuition- GR Prof Exempt

Long Description: Tuition- Graduate Professional Exempt For OP AGC conversion effective 07/01/2017

---

**Account: 40404**

Effective Date: 2017-07-01

Description: SS Tuition - Non UC

Long Description: Summer Sessions Tuition - Non UC Students (Visiting) For OP AGC conversion effective 07/01/2017

---

**Account: 40405**

Effective Date: 2017-07-01

Description: SS Tuition UC UG

Long Description: Summer Session Tuition UC Undergrad For OP AGC conversion effective 07/01/2017

---

**Account: 40407**

Effective Date: 2017-07-01

Description: SS Tuition UC GR

Long Description: Records tuition revenues received from Graduate UC matriculated students for summer session classes (For OP AGC conversion effective 7/1/2017)
<table>
<thead>
<tr>
<th>Account</th>
<th>Description</th>
<th>Effective Date</th>
<th>Long Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>40507</td>
<td>Campus-Based Fees</td>
<td>2017-07-01</td>
<td>Records voluntary referenda based fees related to specific campus activities.</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>PACAOS 90.00 - Policies on the Campus Assessment of Voluntary Student Contributions to Student governments and Registered Campus Organizations. Conversion effective 07/01/2017.</td>
</tr>
<tr>
<td>40518</td>
<td>Health Insurance</td>
<td>2017-07-01</td>
<td>UCOP Policy: Delegation of Authority 2559 - Delegation of Authority to Set</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>Miscellaneous Student Fees and Deposits, Course Materials and Services Fees, Service Charges, and Summer Session and University Extension Fees. Conversion effective 07/01/2017.</td>
</tr>
<tr>
<td>40541</td>
<td>Campus Svcs Support Fees</td>
<td>1900-01-01</td>
<td></td>
</tr>
<tr>
<td>40555</td>
<td>Self-Supporting Program Fee</td>
<td>2017-07-01</td>
<td>For OP AGC conversion effective 07/01/2017.</td>
</tr>
<tr>
<td>40559</td>
<td></td>
<td>2010-11-01</td>
<td></td>
</tr>
</tbody>
</table>
Description: Contra Rev SSDP Camp Svcs Supp
Long Description: Contra revenue account for assessing a percentage of self-supporting degree program (SSDP) fee revenues for central campus services provided to self-supporting degree programs.

Account: 40563
Effective Date: 2017-07-01
Description: Course/Instructional Materials
Long Description: Course/Instructional Materials-Records fees charged on top of tuition to cover cost of materials and services related to specific courses Per OP AGC conversion effective 07/01/2017.

Account: 40596
Effective Date: 2017-07-01
Description: Other Student Fees
Long Description: Other Student Fees UCOP Policy: Delegation of Authority 2559 - Delegation of Authority to Set Miscellaneous Student Fees and Deposits, Course Materials and Services Fees, Service Charges, and Summer Session and University Extension Fees Per OP AGC conversion effective 07/01/2017.

Account: 40701
Effective Date: 1900-01-01
Description: UNEX Course Fees
Long Description:

Account: 40702
Effective Date: 1900-01-01
Description: UNEX-Concurrent Course Fees
Long Description:

Account: 40705
Effective Date: 1900-01-01
Description: UNEX-Other Revenue
Long Description:
Account : 40706
Effective Date : 2017-07-01
Description : UNEX Revenue
Long Description : UNEX Revenue

Account : 40708
Effective Date : 2006-06-01
Description : Contra Rev AFC-Uni Extension
Long Description : Contra Revenue AFC-University Extension Revenues

Account : 40709
Effective Date : 2003-12-01
Description : UNEX-Other Unallocated Revenue
Long Description : UNEX-Other Unallocated Revenue is for deposits of cash receipts and allocation of cash receipts to other revenue accounts. This account is cleared periodically and should have zero balance at fiscal year end.

Account : 40801
Effective Date : 2017-07-01
Description : Contra Stdt Tuit & Fees UG-SFA
Long Description : Contra Student Tuition & Fees - Financial Aid and Scholarships - Undergraduate For OP AGC conversion effective 07/01/2017

Account : 40802
Effective Date : 2017-07-01
Description : Contra Stdt Tuit & Fees GR-SFA
Long Description : Contra Student Tuition & Fees - Financial Aid and Scholarships - Graduate For OP AGC conversion effective 07/01/2017

Account : 40890
Effective Date : 2006-05-01
<table>
<thead>
<tr>
<th>Account</th>
<th>Description</th>
<th>Effective Date</th>
<th>Long Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>41010</td>
<td>State General Support</td>
<td>1900-01-01</td>
<td></td>
</tr>
<tr>
<td>41101</td>
<td>Student Financial Aid</td>
<td>1900-01-01</td>
<td></td>
</tr>
<tr>
<td>41109</td>
<td>Other State Specific Support</td>
<td>1900-01-01</td>
<td></td>
</tr>
<tr>
<td>41110</td>
<td>Lottery Funds</td>
<td>1900-01-01</td>
<td></td>
</tr>
<tr>
<td>41119</td>
<td>Other State Special Funds</td>
<td>1900-01-01</td>
<td></td>
</tr>
<tr>
<td>42000</td>
<td>Tuition &amp; Fees - Contra - BD</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>
Effective Date : 1900-01-01
Description : U.S. Government Appropriations
Long Description :

Account : 42300

Effective Date : 2001-07-01
Description : US Govt Federal Capital Contri
Long Description :

Account : 42400

Effective Date : 2001-07-01
Description : Federal Loans Received
Long Description :

Account : 44000

Effective Date : 1900-01-01
Description : Private Gifts-Unrestricted
Long Description :

Account : 44001

Effective Date : 2012-07-01
Description : UCBF Donation - Unrestricted
Long Description : UCBF Donation - Unrestricted

Account : 44002

Effective Date : 2012-07-01
Description : UCBF Endow Income - Unrestrict
Long Description : UCBF Endow Income - Unrestrict

Account : 44003
Effective Date: 2012-07-01
Description: UCBF Other - Unrestricted
Long Description: UCBF Other - Unrestricted

Account: 44004
Effective Date: 2012-07-01
Description: Gift Fee Assess - Unrestricted
Long Description: Gift Fee Assess - Unrestricted

Account: 44010
Effective Date: 1900-01-01
Description: Private Gifts-Restricted
Long Description:

Account: 44011
Effective Date: 2008-03-01
Description: Private Gifts-Pledges
Long Description: Private Gifts-Pledges for current use, previously recorded in account 44010-Private Gifts-Restricted

Account: 44012
Effective Date: 2012-07-01
Description: UCBF Donation - Restricted
Long Description: UCBF Donation - Restricted

Account: 44013
Effective Date: 2012-07-01
Description: UCBF Endow Income - Restricted
Long Description: UCBF Endow Income - Restricted

Account: 44014
Effective Date: 2012-07-01
Description: UCBF Other - Restricted
Long Description: UCBF Other - Restricted

**Account: 44015**

Effective Date: 2012-07-01
Description: Gift Fee Assess - Restricted
Long Description: Gift Fee Assess - Restricted

**Account: 44020**

Effective Date: 2001-05-01
Description: Private Gifts-Uncollectible
Long Description:

**Account: 44030**

Effective Date: 2001-05-01
Description: Priv Gifts-Discount on Pledges
Long Description:

**Account: 45000**

Effective Date: 2014-04-02
Description: C&G Direct Cost Revenue
Long Description:

**Account: 45010**

Effective Date: 2014-04-01
Description: C&G Indirect Cost Revenue
Long Description: C&G Indirect Cost Revenue

**Account: 45050**
Effective Date : 2014-04-01
Description : C&G Program Revenue
Long Description : C&G Program Revenue

**Account : 45100**

Effective Date : 2014-04-01
Description : Contract & Grants-Contra-BD
Long Description : Contract & Grants-Contra-BD

**Account : 45990**

Effective Date : 2014-04-01
Description : C&G Intercampus Subaward Rev
Long Description : C&G Intercampus Subaward Rev

**Account : 45991**

Effective Date : 2014-04-01
Description : C&G Intrcmps Sbwrd Dir-Contra
Long Description : C&G Intrcmps Sbwrd Dir-Contra

**Account : 45992**

Effective Date : 2014-01-01
Description : C&G Intrcmps Subaward Indirect
Long Description : C&G Intrcmps Subaward Indirect

**Account : 45993**

Effective Date : 2014-04-01
Description : C&G Intrcmps Sbwrd Ind-Contra
Long Description : C&G Intrcmps Sbwrd Ind-Contra

**Account : 46010**
Effective Date : 1900-01-01
Description : Publication Sales
Long Description :

**Account : 46020**

Effective Date : 1900-01-01
Description : Sale of Merchandise-UC-Related
Long Description :

**Account : 46021**

Effective Date : 2002-04-01
Description : Sale of Timber
Long Description : Account set up at the request of DANR-Center for Forestry

**Account : 46030**

Effective Date : 1900-01-01
Description : Sale of Lab Materials
Long Description :

**Account : 46040**

Effective Date : 1900-01-01
Description : Ticket Sales-Educational Activ
Long Description :

**Account : 46050**

Effective Date : 2000-07-12
Description : Workshop/Seminar/Conf Fees
Long Description :
Account: 46060
Effective Date: 1900-01-01
Description: Research/Curatorial Services
Long Description:

Account: 46070
Effective Date: 1900-01-01
Description: Analytical/Testing Services
Long Description:

Account: 46080
Effective Date: 1900-01-01
Description: Library Services
Long Description:

Account: 46090
Effective Date: 1900-01-01
Description: Clinic Medical Services
Long Description: Clinic medical services primarily at the Optometry clinics and the Psychology clinic.

Account: 46110
Effective Date: 1900-01-01
Description: Royalties/License Fees
Long Description:

Account: 46120
Effective Date: 1900-01-01
Description: Rental of Real Prop-Educ Activ
Long Description:
Account : 46130
Effective Date : 2011-07-01
Description : Document Management Fee

Long Description : Document Management Fee, approved by Chancellor Birgeneau effective Fall 2011, to consolidates eleven different transaction fees into a single, one-time fee.

Account : 46140
Effective Date : 1900-01-01
Description : Career Services

Long Description :

Account : 46150
Effective Date : 2000-07-12
Description : Library Privileges

Long Description :

Account : 46160
Effective Date : 2007-10-01
Description : Experiential Learning Prog Fee

Long Description : Fees collected from non-University organizations in payment for services performed by University students as part of course and/or degree offerings.

Account : 46161
Effective Date : 2013-07-01
Description : Affiliation Fees

Long Description : Affiliation Fees include fees paid by affiliated entities such as the Center for Executive Education (CEE).

Account : 46600
Effective Date : 2020-02-01
Description : CMA Revenue
California Model Agreement educational related service and activities with the state of CA agencies including research, training, or public service performed by UCB. This revenue account is exempt from Administrative Full Costing (AFC) assessment.

<table>
<thead>
<tr>
<th>Account</th>
<th>Description</th>
<th>Effective Date</th>
<th>Long Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>46899</td>
<td>Contra Rev AFC-Edu Activities</td>
<td>2006-06-01</td>
<td>Contra Revenue AFC-Educational Activities</td>
</tr>
<tr>
<td>46900</td>
<td>Sales &amp; Svcs-Ed Activity-Contr</td>
<td>2001-07-01</td>
<td></td>
</tr>
<tr>
<td>46990</td>
<td>Edu Activity - Contra - BD</td>
<td>2006-05-01</td>
<td>Contra revenue account for bad debt associated with sales and services of educational activity revenue pursuant to GASB 34; accounting procedure changed by OP in FY 2006.</td>
</tr>
<tr>
<td>46999</td>
<td>Misc Sls &amp; Svcs of Educ Activ</td>
<td>1900-01-01</td>
<td></td>
</tr>
<tr>
<td>47000</td>
<td>Residence Fees</td>
<td>1900-01-01</td>
<td></td>
</tr>
<tr>
<td>47010</td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>
Effective Date: 1900-01-01
Description: Food Sales/Services

Long Description:

**Account: 47030**

Effective Date: 1900-01-01
Description: Books/Merchandise Sales

Long Description:

**Account: 47040**

Effective Date: 2010-05-01
Description: Ticket Sales-Auxiliary Activities

Long Description: Ticket Sales-Auxiliary Activities

**Account: 47060**

Effective Date: 1900-01-01
Description: Revenue-Sharing Revenues

Long Description:

**Account: 47061**

Effective Date: 2010-03-01
Description: Off-Site Game Rev (Guarantees)

Long Description: Guaranteed revenue from other institutions for IA teams competing off-site

**Account: 47070**

Effective Date: 2010-05-01
Description: Media Revenues-Auxiliary Activities

Long Description: Media Revenues-Auxiliary Activities

**Account: 47090**
Effective Date: 1900-01-01
Description: Other Marketing Revenues
Long Description:

Account: 47100

Effective Date: 1900-01-01
Description: Camp Fees
Long Description:

Account: 47110

Effective Date: 1900-01-01
Description: Parking Revenues-UC Related
Long Description:

Account: 47120

Effective Date: 1900-01-01
Description: Parking Revenues-General Public
Long Description:

Account: 47130

Effective Date: 1900-01-01
Description: Special Event Fees
Long Description:

Account: 47900

Effective Date: 1900-01-01
Description: Rental of Real Property-Aux
Long Description:

Account: 47920
Effective Date: 2006-06-01
Description: Contra Rev AFC-Aux Enterprises
Long Description: Contra Revenue AFC-Auxiliary Enterprises

**Account: 47980**

Effective Date: 2001-10-23
Description: Sls/Svcs Auxil-Contra-Finl Aid
Long Description: Contra revenue account for scholarship allowance amounts (pursuant to GASB 34 and IRM 151).

**Account: 47990**

Effective Date: 2006-05-01
Description: Auxiliary Ent - Contra - BD
Long Description: Contra revenue account for bad debt associated with auxiliary enterprises revenue pursuant to GASB 34; accounting procedure changed by OP in FY 2006.

**Account: 47999**

Effective Date: 1900-01-01
Description: Misc Sls & Svcs of Auxiliary
Long Description:

**Account: 48020**

Effective Date: 2001-07-01
Description: Telecommunications & Data Svcs
Long Description:

**Account: 48030**

Effective Date: 1900-01-01
Description: Printing Services
Long Description:
<table>
<thead>
<tr>
<th>Account</th>
<th>Effective Date</th>
<th>Description</th>
<th>Long Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>48050</td>
<td>1900-01-01</td>
<td>Mail Services</td>
<td></td>
</tr>
<tr>
<td>48098</td>
<td>2006-06-01</td>
<td>Contra Rev AFC-Svc Enterprises</td>
<td>Contra Revenue AFC-Service Enterprises</td>
</tr>
<tr>
<td>48099</td>
<td>1900-01-01</td>
<td>Misc Sls/Svcs of Service Enter</td>
<td></td>
</tr>
<tr>
<td>48100</td>
<td>1900-01-01</td>
<td>Rental of Real Property-Misc</td>
<td></td>
</tr>
<tr>
<td>48101</td>
<td>1900-01-01</td>
<td>Rental of Equipment-Non-UC</td>
<td></td>
</tr>
<tr>
<td>48103</td>
<td>2004-01-01</td>
<td>RS-Memberships-UC-Related</td>
<td>Recreational Sports - UC related faculty/staff/alumni memberships.</td>
</tr>
</tbody>
</table>
Account : 48104

Effective Date : 2004-01-01
Description : RS-Memberships-Non-UC-Related
Long Description : Recreational Sports - Non-UC related memberships.

Account : 48105

Effective Date : 1900-01-01
Description : Fines & Forfeitures
Long Description :

Account : 48108

Effective Date : 1900-01-01
Description : New Student Orientation Revenu
Long Description :

Account : 48109

Effective Date : 1900-01-01
Description : Trademark Revenues
Long Description :

Account : 48113

Effective Date : 1900-01-01
Description : Accounts Receivable Revenues
Long Description :

Account : 48114

Effective Date : 1900-01-01
Description : Filming Fees
Long Description :
<table>
<thead>
<tr>
<th>Account</th>
<th>Description</th>
<th>Long Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>48118</td>
<td>Forfeited Admissions Deposits</td>
<td></td>
</tr>
<tr>
<td>48119</td>
<td>Non-educ Research Services</td>
<td></td>
</tr>
<tr>
<td>48120</td>
<td>Child Care Services</td>
<td></td>
</tr>
<tr>
<td>48121</td>
<td>Transportation Planning</td>
<td></td>
</tr>
<tr>
<td>48122</td>
<td>Cash Dep Sys Rev Adj-Ovr/Short</td>
<td>Account to be used for adjustments for overages or shortages resulting from cash deposits. The overage or shortage amount will be credited or charged against account 48122 and a fund-ORG specified by a</td>
</tr>
</tbody>
</table>
The department must transfer the overage or shortage to the appropriate account.

**Account : 48126**

Effective Date : 2002-02-01

Description : Student Health Services

Long Description : Includes revenues from UHS for various health services (most provided to students but some small portion may be to other clients, i.e., staff, faculty).

**Account : 48127**

Effective Date : 2002-03-14

Description : Work Study Revenue-Surcharge

Long Description : Separate revenue account for Work Study program surcharge. This is to distinguish from the Work Study revenue that is a reimbursement of the payroll expense.

**Account : 48128**

Effective Date : 2004-01-01

Description : RS-Student Memberships

Long Description : Recreational Sports - UC Student Semester Memberships.

**Account : 48129**

Effective Date : 2004-01-01

Description : RS-Non-Edu Class/Course Fees

Long Description : Recreational Sports - Non-educational class/course fees for CalFit, Cal Adventures.

**Account : 48130**

Effective Date : 2004-01-01

Description : RS-Tournament Entry Fees

Long Description : Recreational Sports - Tournament entry fees for Sports Clubs & Martial Arts, Golden Bear Gymnastics meets fees.

**Account : 48131**
Effective Date : 2004-01-01
Description : RS-Sports Club Dues

Account : 48132
Effective Date : 2004-01-01
Description : RS-Camp Enrollment Fees
Long Description : Recreational Sports - Strawberry Canyon camp enrollment fees.

Account : 48133
Effective Date : 2004-01-01
Description : RS-Retail Food Sales
Long Description : Recreational Sports - RSF Pro Shop retail food sales and Strawberry Canyon vending machine sales.

Account : 48134
Effective Date : 2004-08-01
Description : Misc Cash Adj-Over/Short
Long Description :

Account : 48135
Effective Date : 2005-01-01
Description : Convenience Fee
Long Description : Convenience Fee for payments made through e-Bill and collected by Sallie Mae. $0.50 per transaction. Requested by Billing & Payment Services.

Account : 48136
Effective Date : 2005-01-28
Description : bluCard Incentive
Long Description : bluCard Incentive -- This incentive is earned from the credit card issuer primarily based on the overall University volume and the timeliness with which payments are made for expenses.
**Account : 48137**
Effective Date : 2015-04-01
Description : Incentive Fee
Long Description : Incentive Fee account is used for incentives received from vendors, including the incentives from the Inbound Freight program.

**Account : 48140**
Effective Date : 2010-05-01
Description : Ticket Sales–Other
Long Description : Ticket Sales–Other (Non-Auxiliary Activities)

**Account : 48141**
Effective Date : 2010-06-01
Description : Media Rev & Rev Sharing-Other
Long Description : Media Rev & Rev Sharing-Other (Non-Auxiliary Activities)

**Account : 48142**
Effective Date : 2010-05-01
Description : Sponsorships-Other
Long Description : Sponsorships–Other (Non-Auxiliary Activities)

**Account : 48170**
Effective Date : 2006-06-01
Description : Contra Rev AFC-Other Srcs-Othr
Long Description : Contra Revenue AFC-Other Sources-Other

**Account : 48180**
Effective Date : 2005-04-01
Description : Insur Recovery, CY Cap Assets
Long Description : Insurance recoveries, current year capital assets
<table>
<thead>
<tr>
<th>Account</th>
<th>Description</th>
<th>Long Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>48190</td>
<td>Other Sources-Other-Contra</td>
<td></td>
</tr>
<tr>
<td>48194</td>
<td>Other Sources - Contra - BD</td>
<td>Contra revenue account for bad debt associated with Other Sources revenue pursuant to GASB 34; accounting procedure changed by OP in FY 2006.</td>
</tr>
<tr>
<td>48197</td>
<td>Misc General Fund Revenues</td>
<td></td>
</tr>
<tr>
<td>48198</td>
<td>Miscellaneous Revenues</td>
<td></td>
</tr>
<tr>
<td>48200</td>
<td>Interest on Notes</td>
<td></td>
</tr>
<tr>
<td>48220</td>
<td>Recov of NDEA Teaching Svc Cnl</td>
<td></td>
</tr>
</tbody>
</table>
**Account : 48230**

Effective Date : 2001-07-01

Description : Late Charges-Student Loans

Long Description :

**Account : 49000**

Effective Date : 2004-06-01

Description : Spec State Approp-Cap Financin

Long Description : Special State Appropriations-Capital Financing/Lease Purchase Payments

**Account : 49010**

Effective Date : 2004-06-01

Description : Spec State Appr-Cap Fin-Def M

Long Description : Special State Appropriations-Capital Financing-Deferred Maintenance

**Account : 49070**

Effective Date : 2010-03-01

Description : Fd Approp-Build American Bonds

Long Description : Federal Financing Appropriations - Build America Bonds Subsidy, a program established authorizing state and local governments to issue Build America Bonds, as part of the American Recovery and Reinvestment Act of 2009 (ARRA). The ARRA provided for a Federal subsidy to cover a portion of the interest cost of these Bonds.

**Account : 49080**

Effective Date : 2010-06-01

Description : Federal Pell Grants

Long Description : Federal Pell Grants established per UCOP's request on July12, 2010, regarding Federal Pell Grant Revenue Reporting Change

**Account : 49200**
<table>
<thead>
<tr>
<th>Account</th>
<th>Description</th>
<th>Effective Date</th>
<th>Long Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>49201</td>
<td>Investment Income-Other</td>
<td>2005-06-01</td>
<td>Investment Income - SPWB Capital Leases</td>
</tr>
<tr>
<td>49202</td>
<td>Invest Inc-SPWB Capital Leases</td>
<td>2008-01-01</td>
<td>Capitalized Investment Income - SPWB Capital Leases</td>
</tr>
<tr>
<td>49210</td>
<td>STIP Investment Income</td>
<td>2001-07-01</td>
<td>STIP Investment Income</td>
</tr>
<tr>
<td>49211</td>
<td>Cap Investment Income-STIP</td>
<td>2008-01-01</td>
<td>Capitalized Investment Income-STIP; OP TC 1303</td>
</tr>
<tr>
<td>49213</td>
<td>Cap Investment Income-Other</td>
<td>2008-01-01</td>
<td>Capitalized Investment Income-Other; OP's TC 1302</td>
</tr>
<tr>
<td>49214</td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>
Effective Date : 2008-09-01

Description : TRIP Investment Income

Long Description : TRIP Investment Income account is for distributed or reinvested income from the Total Return Investment Pool (TRIP), an alternative to the existing STIP program for achieving higher investment returns with a longer term horizon.

Account : 49219

Effective Date : 2011-09-01

Description : STIP Income Distribution

Long Description : STIP Income Distribution is for the campus' STIP income and charge distribution.

Account : 49300

Effective Date : 2001-07-01

Description : Proceeds fr Sale of Cap Assets

Long Description :

Account : 49308

Effective Date : 2009-04-01

Description : Disp-C/A-Orig Cst-Lib Rare Bks

Long Description : Disposal of Capital Assets-Original Cost-Library Rare Books & Rare Book Collections, TC 2417

Account : 49309

Effective Date : 2008-08-01

Description : Disp-Cap Assets-Orig Cost-Lib

Long Description : Disposal of Capital Assets-Original Cost-Library Materials & Collections-Campus

Account : 49310

Effective Date : 2001-07-01

Description : Disp-Cap Assets-Orig Cost-RE

Long Description :
**Account : 49311**

Effective Date : 2001-12-01

Description : Disp C/A-Orig Cost-Building

Long Description : Disposal of Capital Assets-Original Cost-Building

---

**Account : 49312**

Effective Date : 2001-12-01

Description : Disp C/A-Orig Cost-Fxd Equipmt

Long Description : Disposal of Capital Assets-Original cost-Fixed Equipment

---

**Account : 49313**

Effective Date : 2001-12-01

Description : Disp C/A-Orig Cost-Gen Imprvmt

Long Description : Disposal of Capital Assets-Original Cost-General Improvement

---

**Account : 49314**

Effective Date : 2001-12-01

Description : Disp C/A-OrigCost-Software > 10M

Long Description : Disposal of Capital Assets-Original Cost-Software > 10M

---

**Account : 49315**

Effective Date : 2001-12-01

Description : Disp C/A-OrigCost-Software < 10M

Long Description : Disposal of Capital Assets-Original Cost-Software < 10M

---

**Account : 49316**

Effective Date : 2001-12-01

Description : Disp C/A-Orig Cost-Equipment

Long Description : Disposal of Capital Assets-Original Cost-Equipment
Account: 49317
Effective Date: 2001-12-01
Description: Disp C/A-Orig Cost-Intangibles
Long Description: Disposal of Capital Assets-Original Cost-Intangibles

Account: 49318
Effective Date: 2001-12-01
Description: Disp C/A-Orig Cost-Infrastruct
Long Description: Disposal of Capital Assets-Original Cost-Infrastructure

Account: 49319
Effective Date: 2001-12-01
Description: Disp C/A-OrigCost-Spec Collect
Long Description: Disposal of Capital Assets-Original Cost-Special Collections

Account: 49321
Effective Date: 2001-12-01
Description: Disp C/A-Acc Dep-Building
Long Description: Disposal of Capital Assets-Accumulated Depreciation-Building

Account: 49323
Effective Date: 2001-12-01
Description: Disp C/A-Acc Dep-Gen Improvemt
Long Description: Disposal of Capital Assets-Accumulated Depreciation-General Improvement

Account: 49324
Effective Date: 2001-12-01
Description: Disp C/A-Acc Dep-Software > 10M
Long Description: Disposal of Capital Assets-Accumulated Depreciation-Software > 10M
Account : 49325
Effective Date : 2001-12-01
Description : Disp C/A-Acc Dep-Software < 10M
Long Description : Disposal of Capital Assets-Accumulated Depreciation-Software < 10M

Account : 49326
Effective Date : 2001-12-01
Description : Disp C/A-Acc Dep-Equipment
Long Description : Disposal of Capital Assets-Accumulated Depreciation-Equipment

Account : 49327
Effective Date : 2001-12-01
Description : Disp C/A-Acc Dep-Intangibles
Long Description : Disposal of Capital Assets-Accumulated Depreciation-Intangibles

Account : 49328
Effective Date : 2001-12-01
Description : Disp C/A-AccDep-Infrastructure
Long Description : Disposal of Capital Assets-Accumulated Depreciation-Infrastructure

Account : 49329
Effective Date : 2008-08-01
Description : Disp C/A-AccDep-Lib Material
Long Description : Disposal of Capital Assets-Accumulated Depreciation-Library Materials & Collections-Campus

Account : 49550
Effective Date : 2001-07-01
Description : Oth Misc Nonoperating Revenue
Long Description :
<table>
<thead>
<tr>
<th>Account</th>
<th>Description</th>
<th>Long Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>49551</td>
<td>Amortization of Defer Rev-SPWB</td>
<td>Amortization of Deferred Revenue-SPWB</td>
</tr>
<tr>
<td>49556</td>
<td>Service Concession Arrangement</td>
<td>Service Concession Arrangement</td>
</tr>
<tr>
<td>49570</td>
<td>Other Misc nonoperating Expens</td>
<td></td>
</tr>
<tr>
<td>49581</td>
<td>Insur Recov, PY cap asst loss</td>
<td>Insurance recoveries, prior year capital asset losses</td>
</tr>
<tr>
<td>49582</td>
<td>Ins Recovery, Non-cap Asset</td>
<td>Insurance recoveries, other than capital assets</td>
</tr>
<tr>
<td>49591</td>
<td>Non-operating Expense</td>
<td>Non-operating Expense</td>
</tr>
</tbody>
</table>
**Account : 49592**

Effective Date : 2014-05-01

Description : NonOper Gifts to Other Institu

Long Description : NonOperating Expense - Gifts to Other Institutions Per FA&C Director's decision, this account is for some of the transactions coded to account 57375-Unrstr Gifts to Other Institution that should be classified as "NonOperating" expense.

---

**Account : 49596**

Effective Date : 2015-10-01

Description : Other Nonoperating Expense-Plt

Long Description : Other Nonoperating Expense-Plant is for Plant funds and should be mapped to TC 2994-Unexp Plt-Other Nonoperating Expenses.

---

**Account : 49900**

Effective Date : 2001-07-01

Description : State Capital Appropriations

Long Description : 

---

**Account : 49910**

Effective Date : 2001-07-01

Description : Capital Gifts & Grants

Long Description : 

---

**Account : 49911**

Effective Date : 2001-07-01

Description : Capital gifts Uncollectible

Long Description : 

---

**Account : 49912**

Effective Date : 2001-07-01
Description : Capital Gifts-Disc on Pledges
Long Description :

Account : 49913
Effective Date : 2001-07-01
Description : Capital Federal Grants
Long Description :

Account : 49914
Effective Date : 2001-07-01
Description : Capital-Student Fees
Long Description :

Account : 49915
Effective Date : 2001-07-01
Description : Capital-Other Revenues
Long Description :

Account : 49916
Effective Date : 2001-07-01
Description : Capital-Other Expenses
Long Description :

Account : 49917
Effective Date : 2007-01-01
Description : Capital State Grants
Long Description : State Grants for Capital Purposes

Account : 49918
Effective Date : 2012-06-01
Description : Other Deductions-Misc-SPWB
Long Description : Other Deductions-Misc-SPWB, mapped to UCOP TC 2995, for Unexpended Plant funds

**Account : 49920**
Effective Date : 2001-12-01
Description : Capital Gifts-Real Estate
Long Description : Capital Gifts-Real Estate

**Account : 49921**
Effective Date : 2001-12-01
Description : Capital Gifts-Buldg & Struct
Long Description : Capital Gifts-Buildings & Structures

**Account : 49922**
Effective Date : 2001-12-01
Description : Capital Gifts-Fixed Equipment
Long Description : Capital Gifts-Fixed Equipment

**Account : 49923**
Effective Date : 2001-12-01
Description : Capital Gifts-Gen Improvements
Long Description : Capital Gifts-General Improvements

**Account : 49924**
Effective Date : 2001-12-01
Description : Capital Gifts-Software > 10M
Long Description : Capital Gifts-Software > 10M

**Account : 49925**
Effective Date : 2001-12-01
<table>
<thead>
<tr>
<th>Account</th>
<th>Description</th>
<th>Long Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>49926</td>
<td>Capital Gifts-Software &lt; 10M</td>
<td>Capital Gifts-Software &lt; 10M</td>
</tr>
<tr>
<td>49927</td>
<td>Capital Gifts-Equipment</td>
<td>Capital Gifts-Equipment</td>
</tr>
<tr>
<td>49928</td>
<td>Capital Gifts-Lib Mtl &amp; Colct</td>
<td>Capital Gifts-Library Material &amp; Library Collection</td>
</tr>
<tr>
<td>49929</td>
<td>Capital Gifts-Lib Rare Bks&amp;Col</td>
<td>Capital Gifts-Library Rare Books &amp; Rare Collection</td>
</tr>
<tr>
<td>49930</td>
<td>Capital Gifts-Intangibles</td>
<td>Capital Gifts-Intangibles</td>
</tr>
<tr>
<td>49931</td>
<td>Capital Gifts-Infrastructure</td>
<td>Capital Gifts-Infrastructure</td>
</tr>
</tbody>
</table>
Account : 49932
Effective Date : 2008-03-01
Description : Capital Gifts-Pledges
Long Description : Capital Gifts-Pledges for capital projects, previously recorded in account 49910-Capital Gifts & Grants

Account : 49933
Effective Date : 2012-07-01
Description : UCBF Capital Gifts
Long Description : UCBF Capital Gifts

Account : 49934
Effective Date : 2012-07-01
Description : Gift Fee Assess - Capital Gift
Long Description : Gift Fee Assess - Capital Gift

Account : 49940
Effective Date : 2001-12-01
Description : Capital Othr Rev-Real Estate
Long Description : Capital Other Revenues-Real Estate

Account : 49941
Effective Date : 2001-12-01
Description : Capital Othr Rev-Buildings
Long Description : Capital Other Revenues-Buildings
<table>
<thead>
<tr>
<th>Account</th>
<th>Description</th>
<th>Long Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>49942</td>
<td>Capital Other Rev-Fixed Equipmt</td>
<td>Capital Other Revenues-Fixed Equipment</td>
</tr>
<tr>
<td>49943</td>
<td>Capital Other Rev-Gen Improvemt</td>
<td>Capital Other Revenues-General Improvement</td>
</tr>
<tr>
<td>49944</td>
<td>Capital Other Rev-Software &gt; 10M</td>
<td>Capital Other Revenues-Software &gt; 10M</td>
</tr>
<tr>
<td>49945</td>
<td>Capital Other Rev-Software &lt; 10M</td>
<td>Capital Other Revenues-Software &lt; 10M</td>
</tr>
<tr>
<td>49946</td>
<td>Capital Other Rev-Equipment</td>
<td>Capital Other Revenues-Equipment</td>
</tr>
<tr>
<td>49947</td>
<td>Capital Other Rev-Lib Mtl &amp; Col</td>
<td>Capital Other Revenues-Library Material &amp; Collections</td>
</tr>
<tr>
<td>Account</td>
<td>Description</td>
<td>Long Description</td>
</tr>
<tr>
<td>---------</td>
<td>-------------</td>
<td>------------------</td>
</tr>
<tr>
<td>49948</td>
<td>Cap Othr Rev-Lib Rare Bks&amp;Col</td>
<td>Capital Other Revenues-Library Rare Books &amp; Collections</td>
</tr>
<tr>
<td>49949</td>
<td>Capital Othr Rev-Intangibles</td>
<td>Capital Other Revenues-Intangibles</td>
</tr>
<tr>
<td>49950</td>
<td>Cap Othr Rev-Infrastructure</td>
<td>Capital Other Revenues-Infrastructure</td>
</tr>
<tr>
<td>49951</td>
<td>Cap Othr Rev-Spec Collections</td>
<td>Capital Other Revenues-Special Collections</td>
</tr>
<tr>
<td>50046</td>
<td>BUDSUM Acad Fed Funds Offset</td>
<td>This account is used only for 19900 budgetary offsets for Hatch and McIntire-Stennis Funds.</td>
</tr>
<tr>
<td>50100</td>
<td>BUDSUM Temporary Instruction</td>
<td>BUDSUM Temporary Instruction - (For use in Temporary Budget ONLY)</td>
</tr>
</tbody>
</table>
**Account : 50200**

Effective Date : 2019-03-01

Description : Academic Salaries & Wages

Long Description : To record academic payroll expenses (UC Path - systemwide shared payroll/personnel system)

---

**Account : 51029**

Effective Date : 2013-06-26

Description : Work Study

Long Description : Casual Staff-Restricted Work Study

---

**Account : 51200**

Effective Date : 2019-03-01

Description : Staff Salaries & Wages

Long Description : To record non-academic payroll expenses (UC Path - systemwide shared payroll/personnel system)

---

**Account : 51300**

Effective Date : 2014-08-01

Description : Biweekly Gross Salary Accrual

Long Description : Biweekly Gross Salary Accrual

---

**Account : 52000**

Effective Date : 1900-01-01

Description : BUDSUM Other Employee Compen

Long Description :

---

**Account : 52010**

Effective Date : 2001-11-07

Description : Vacation Accrual

Long Description : Vacation - for use by central payroll & central accounting only
**Account : 52011**
Effective Date : 2005-07-01
Description : Vacation Assessment
Long Description : Vacation assessment expense for central office use only. (Re Vacation Leave Liability program, formerly in account 53930

**Account : 52012**
Effective Date : 2005-07-01
Description : Vacation Gross Reduction/Usag
Long Description : This is the vacation usage contra-expense account. It should be used to offset the vacation assessment expense for vacation used or paid, formerly in account 53931.

**Account : 52020**
Effective Date : 1900-01-01
Description : Compensatory Time
Long Description : Compensatory Time - for use by central payroll & centrol accounting only

**Account : 52040**
Effective Date : 2001-12-01
Description : Sal & Wag-Contra-Capitalized
Long Description : Elimination of Capitalized Salaries & Wages

**Account : 52050**
Effective Date : 2005-11-01
Description : Term Ben Sal/Wag-Voluntary
Long Description : Termination Benefits-Salaries and Wages-Voluntary

**Account : 52051**
Effective Date : 2005-11-01
Description : Term Ben Sal/Wag-Involuntary
<table>
<thead>
<tr>
<th>Account</th>
<th>Description</th>
<th>Long Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>53000</td>
<td>BUDSUM Retirement &amp; Benefits</td>
<td></td>
</tr>
<tr>
<td>53070</td>
<td>Benefit Assess-Staff Regular</td>
<td>Benefit Assess-Staff Regular, effective for composite benefit program FY 2013-14.</td>
</tr>
<tr>
<td>53085</td>
<td>Benefit Assess - No Eligibility</td>
<td>Benefit Assessment - No Eligibility</td>
</tr>
<tr>
<td>53086</td>
<td>Benefit Assessment - Student</td>
<td></td>
</tr>
<tr>
<td>Account</td>
<td>Long Description</td>
<td>Effective Date</td>
</tr>
<tr>
<td>-----------</td>
<td>--------------------------------------------------------</td>
<td>----------------</td>
</tr>
<tr>
<td>53090</td>
<td>Benefit Assessment - Student</td>
<td>2019-01-01</td>
</tr>
<tr>
<td>53100</td>
<td>OASDI</td>
<td>1900-01-01</td>
</tr>
<tr>
<td>53105</td>
<td>MediCare</td>
<td>1900-01-01</td>
</tr>
<tr>
<td>53110</td>
<td>Foreign Employee SS Taxes</td>
<td>2007-08-01</td>
</tr>
<tr>
<td>53410</td>
<td>Graduate Student Health Insura</td>
<td>1900-01-01</td>
</tr>
<tr>
<td>53700</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>
Effective Date : 2005-07-01
Description : EMPLOYER UCRP CONTRIBUTION-UC
Long Description : Employer UCRP Contribution-UC

Account : 53702
Effective Date : 2001-07-01
Description : UC 415(m) Restoration Plan Con
Long Description : UC 415 (m) Restoration Plan - for use by central payroll only

Account : 53704
Effective Date : 2007-06-01
Description : Emplyr UC Retiree Hlth Ben Con
Long Description : Employer UC Retiree Health Benefit Contribution-UC

Account : 53709
Effective Date : 2018-04-01
Description : UCRP Supplmntl Assess-Interest
Long Description : UCRP Supplement Assessment -Interest. Payroll assessment for the STIP note and external financing. Interest payments must be calculated solely from earnings paid from non-federal funding sources. Per OP SCRECNP mapping IRM update in April 2018, add new OC 8690 UCRP Supplement Assessment -Interest. PPS changes were made effective 04/01/18.

Account : 53710
Effective Date : 2005-11-01
Description : Term Ben Benefits-Voluntary
Long Description : Termination Benefits-Other Employee Benefits-Voluntary

Account : 53711
Effective Date : 2005-11-01
Description : Term Ben Benefits-Involuntary
Long Description : Termination Benefits-Other Employee Benefits-Involuntary
**Account : 53712**

Effective Date : 2009-04-01

Description : COBRA Stimulus Subsidy

Long Description : COBRA Stimulus Subsidy for 65% of COBRA continuation premiums, the employer's portion, provided by the American Recovery and Reinvestment Tax Act of 2009.

**Account : 53800**

Effective Date : 2001-09-01

Description : Graduate Full Fee Remission

Long Description : Graduate Full Fee Remission - for use by central payroll & central accounting only

**Account : 53801**

Effective Date : 2001-09-01

Description : Graduate Partial Fee Remission

Long Description : Graduate Partial Fee Remission - for use by central payroll & central accounting only

**Account : 53802**

Effective Date : 1900-01-01

Description : Graduate Nonresident Tuition R

Long Description : Graduate Nonresident Tuition Remission - for use by central payroll & central accounting only

**Account : 53803**

Effective Date : 2008-02-01

Description : U/G Partial Fee Remission

Long Description : Undergraduate Teaching Assistant Partial Fee Remission - for use by departments to process fee remission transactions through DSAS

**Account : 53910**

Effective Date : 1900-01-01

Description : Employee Bnft Trsfr Contra-Exp
Account : 53934
Effective Date : 2006-06-01
Description : Accrued Ben-Comp Absence-Other

Long Description : Accrued Benefits-Compensated Absences-Other is established for OP Object 8880, part of a new requirement by GASB 16.

Account : 53940
Effective Date : 2001-12-01
Description : Ret & Ben-Contra-Capitalized

Long Description : Elimination of Capitalized Retirement & Benefits

Account : 53941
Effective Date : 2005-06-02
Description : Benefits Admin Assessment

Long Description : Other Employee Benefits - Benefits Administration Assessment

Account : 53950
Effective Date : 2004-12-02
Description : Miscellaneous Staff Benefits

Long Description : Miscellaneous Staff Benefits -- used by payroll system when it can't determine the appropriate benefit chartstring. It is Payroll's responsibility to monitor the transactions and clear them on a timely basis.

Account : 53998
Effective Date : 2014-08-01
Description : Biweekly Benefit Accrual

Long Description : Biweekly Benefit Accrual

Account : 54100
Effective Date : 1900-01-01
Account: 54110

Effective Date: 2004-07-01

Description: Equip Computer => $5K

Long Description: Inventorial computer equipment has a cost of $5,000 or more, is free-standing and has a useful life > one year

Account: 54120

Effective Date: 2001-11-30

Description: Principal of Capital Leases-Co

Long Description: Principal portion (including prior years' payments) of a cancelable lease when purchase option is exercised for Computer Eq. Use only with operating leases for which payments were previously coded to 56320 - used only by central accounting - use with 57320

Account: 54121

Effective Date: 2001-11-30

Description: Principal of Capital Leases-So

Long Description: Principal portion (including prior years' payments) of a cancelable lease when purchase option is exercised for software. Includes license, upgrade, and maintenance. Used only by central accounting - use with 57321

Account: 54130

Effective Date: 2002-06-01

Description: Computer Equipment-Depreciation

Long Description: For Financial Services use only.

Account: 54200

Effective Date: 1900-01-01

Description: BUDSUM Equipment-Inventorial

Long Description: 
**Account : 54210**

Effective Date : 2004-07-01

Description : Equipment-Other = > $5K

Long Description : Excludes computers, collections, books and office furniture. Inventorial equipment has a cost of $5,000 or more, is free-standing and has a useful life > 1 year

---

**Account : 54211**

Effective Date : 2001-11-07

Description : Library Books/Mtls-Capitalizab

Long Description : Inventorial/capitalizable library and collection materials. Used by central accounting & central library only

---

**Account : 54212**

Effective Date : 2004-07-01

Description : Office Furniture/Equip = > $5K

Long Description : Office furniture/equipment, inventorial equipment has a cost of $5,000 or more, is free-standing and has a useful life > 1 year

---

**Account : 54213**

Effective Date : 2001-03-23

Description : Lib Rare Bks/Rare Bk Coll-Capt

Long Description : Library Rare Books and Rare Book Collections to be capitalized

---

**Account : 54214**

Effective Date : 2004-07-01

Description : Special Coll (excl Lib) = > $5K

Long Description : Special Collections (excluding Library) to be capitalized

---

**Account : 54215**

Effective Date : 2001-12-01
Description : Fixed Equipment-Capitalized
Long Description : Fixed Equipment to be Capitalized

**Account : 54216**

Effective Date : 2004-07-01

Description : Sporting Goods/Equip = > $5K
Long Description : Sporting Goods/Equip = > $5K

**Account : 54217**

Effective Date : 2008-07-01

Description : Lib Acquisition & Processing

Long Description : These are expenses paid to library materials acquisitions and processing vendors, including outsourced cataloging. This account is required for tracking specific expenses reported to comply with the UC Accounting manual L-316-11 Libraries and Collections: Capitalization. Previously used 56639 which does not allow for tracking these expenses by account.

**Account : 54218**

Effective Date : 2009-08-01

Description : Library Serials-Capitalizable

Long Description : Library Serials-Capitalizable are expenses paid to vendors for library subscriptions to scholarly and academic journal materials (electronic and print). This account is required for tracking specific expenses reported to comply with the UC Accounting manual L-316-11 Libraries and Collections: Capitalization. Previously used 56423 which is not capitalizable. Library Serials are capitalizable according to the manual referenced above and therefore require a unique account to distinguish them from 54211 Library Books/Materials - Capitalizable.

**Account : 54220**

Effective Date : 2002-06-01

Description : Cap Lease Principal-Equipment

Long Description : Excludes computer equipment, principal portion (including prior years' payments) of a cancelable lease when purchase option is exercised. Use only with operating leases for which payments were previously coded to 56330. Used by Financial Services only

**Account : 54221**

Effective Date : 2001-12-01
Description : Trade-In Allowance

Long Description : Trade-in Allowance For Used Equipment

**Account : 54231**

Effective Date : 2004-07-01

Description : Fabricated Equipment = > $5K

Long Description : Services, Materials, Labor from external vendor or official recharge unit, Supplies & Equipment used for in-house fabrication of inventorial equipment. Total cost of all components of fabricated equipment must have a cost of $5,000 or more per item, title is retained by the University and equip. has a life expectancy of more than 1 year. These costs are exempt indirect overhead on contract & grants expenditure

**Account : 54232**

Effective Date : 2009-03-01

Description : Fabricated Equip = > $5K (OH)

Long Description : Services, Materials, Labor from external vendor or official recharge unit, Supplies & Equipment used for in-house fabricated equipment that are non-UC title and will be delivered to the government. Total cost of all components of fabricated equipment must have a cost of $5,000 or more per item, subject to indirect cost assessment on contract & grants expenditures.

**Account : 54241**

Effective Date : 2001-03-23

Description : Gen Improvements-captlzed

Long Description : General Improvements to be capitalized

**Account : 54242**

Effective Date : 2012-12-01

Description : Software prjs-captlzed > $5M

Long Description : Software projects to be capitalized > $5M

**Account : 54243**

Effective Date : 2015-04-01

Description : Software = > $5K < $5M
Account : 54244
Effective Date : 2001-03-23
Description : Infrastructure Assets-captlzd
Long Description : Infrastructure Assets to be capitalized

Account : 54245
Effective Date : 2001-03-23
Description : Intangible Assets-captlzd
Long Description : Intangible Assets to be capitalized

Account : 54250
Effective Date : 2001-07-01
Description : Other Equipment Depreciation
Long Description : For Financial Services use only

Account : 54251
Effective Date : 2017-04-01
Description : Depreciation - Departmental
Long Description :

Account : 54252
Effective Date : 2017-04-01
Description : Contra Depreciation-Department
Long Description :

Account : 54260
Effective Date : 2001-12-01
Description : Equipment-Contra-Capitalized
<table>
<thead>
<tr>
<th>Account</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>55000</td>
<td>BUDSUM General Supplies</td>
</tr>
<tr>
<td>55010</td>
<td>Inorganic Chemicals</td>
</tr>
<tr>
<td>55011</td>
<td>Organic Chemicals</td>
</tr>
<tr>
<td>55012</td>
<td>Radioactive Chemicals</td>
</tr>
<tr>
<td>55013</td>
<td>Restriction Enzymes</td>
</tr>
<tr>
<td>55014</td>
<td>Dry Ice</td>
</tr>
</tbody>
</table>
Account : 55015
Effective Date : 1900-01-01
Description : Lab Glass/Ceramics/Plastics
Long Description : Lab Glass/Ceramics/Plastics

Account : 55016
Effective Date : 1900-01-01
Description : Lab Instruments and Supplies
Long Description : Lab Instruments & Supplies

Account : 55017
Effective Date : 2013-05-01
Description : Lab Animals Purchases
Long Description : Lab Animals Purchases

Account : 55018
Effective Date : 1900-01-01
Description : Fertilizers & Pesticides
Long Description : Fertilizers & Pesticides

Account : 55020
Effective Date : 1900-01-01
Description : Controlled Pharmaceutical Drug
Long Description : Controlled Pharmaceutical Drugs

Account : 55021
Effective Date : 1900-01-01
Description : Other Pharmaceutical Drugs
<table>
<thead>
<tr>
<th>Account</th>
<th>Description</th>
<th>Long Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>55022</td>
<td>Medical Supplies</td>
<td>Medical Supplies, excluding drugs</td>
</tr>
<tr>
<td></td>
<td>Effective Date: 1900-01-01</td>
<td></td>
</tr>
<tr>
<td>55030</td>
<td>General Office Supplies</td>
<td>General Office Supplies, excluding paper, photographic</td>
</tr>
<tr>
<td></td>
<td>Effective Date: 1900-01-01</td>
<td>and computer supplies, furniture</td>
</tr>
<tr>
<td>55031</td>
<td>Paper General</td>
<td>Paper-excluding forms</td>
</tr>
<tr>
<td></td>
<td>Effective Date: 1900-01-01</td>
<td></td>
</tr>
<tr>
<td>55032</td>
<td>Paper-Forms</td>
<td>Paper-Forms</td>
</tr>
<tr>
<td></td>
<td>Effective Date: 1900-01-01</td>
<td></td>
</tr>
<tr>
<td>55040</td>
<td>General Supplies</td>
<td>Supplies &amp; Materials-Other non office, non security,</td>
</tr>
<tr>
<td></td>
<td>Effective Date: 1900-01-01</td>
<td>non computer supplies</td>
</tr>
<tr>
<td></td>
<td>Description</td>
<td></td>
</tr>
<tr>
<td>55041</td>
<td>Effective Date: 1900-01-01</td>
<td></td>
</tr>
</tbody>
</table>
Photographic/Video Supplies

Account: 55042
Effective Date: 1900-01-01
Description: Small Tools & Miscellaneous Ha
Long Description: Small Tools & Miscellaneous Hardware

Account: 55043
Effective Date: 1900-01-01
Description: Security Supplies
Long Description: Electronic keys, metal keys, security cameras

Account: 55044
Effective Date: 1900-01-01
Description: Uniforms and Apparel
Long Description: Uniforms & Apparel. e.g., Police, housing & dining, janitorial, athletics, etc.

Account: 55045
Effective Date: 2001-11-07
Description: Course Materials
Long Description: Books and class handouts

Account: 55046
Effective Date: 2003-07-01
Description: Janitorial Supplies
Long Description: Janitorial Supplies include janitorial cleaning supplies (i.e. cleaning chemicals, glass cleaner, disinfectant, floor wax, floor strippers, etc.) and janitorial consumer supplies ( i.e. toilet paper, hand towels, seat covers, hand soap, chalk, etc.).

Account: 55047
Effective Date: 2005-07-01

Description: Entertainment and Other Event

Long Description: Supplies of food, beverages, and related items accumulated in connection with official entertainment functions and other activities in order to simplify the planning of individual events and to take advantage of favorable pricing on quantity purchases. These expenses are subject to BUS-79.

**Account: 55048**

Effective Date: 2011-10-01

Description: Genomic Arrays < $75K Per BdgYr

Long Description: Genomic Arrays < $75K Per Budget Year, should receive full F&A

**Account: 55049**

Effective Date: 2014-02-01

Description: Dining Service Supplies

Long Description: Dining Service Supplies include china, disposable dishware and other food service supplies

**Account: 55050**

Effective Date: 1900-01-01

Description: Food-Meat & Poultry

Long Description: Food-Meat & Poultry, for use by housing & dining

**Account: 55051**

Effective Date: 1900-01-01

Description: Food-Dairy

Long Description: Food-Dairy, for use by housing & dining

**Account: 55052**

Effective Date: 1900-01-01

Description: Food-Produce & Bakery

Long Description: Food-Produce & Bakery, for use by housing & dining
<table>
<thead>
<tr>
<th>Account</th>
<th>Effective Date</th>
<th>Description</th>
<th>Long Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>55053</td>
<td>1900-01-01</td>
<td>Food-Dry Stores &amp; Beverages</td>
<td>Food-Dry Stores &amp; Beverages, for use by housing &amp; dining</td>
</tr>
<tr>
<td>55054</td>
<td>1900-01-01</td>
<td>Food-Frozen</td>
<td>Food-Frozen, for use by housing &amp; dining</td>
</tr>
<tr>
<td>55056</td>
<td>2005-07-01</td>
<td>On-the-Job Meals</td>
<td>Meals to certain employees during work hours when the employees are required to be at their work stations during a normal meal time. Categories of employees who might be subject to these circumstances include resident assistants, safety workers, parking attendants, and food service workers. These expenses are subject to BUS-79.</td>
</tr>
<tr>
<td>55059</td>
<td>1900-01-01</td>
<td>Food-Other</td>
<td>Food-Other, for use by housing &amp; dining</td>
</tr>
<tr>
<td>55060</td>
<td>2013-05-01</td>
<td>Lab Animals Feed</td>
<td>Lab Animals Feed</td>
</tr>
<tr>
<td>55061</td>
<td>2013-05-01</td>
<td>Lab Animals Bedding</td>
<td>Lab Animals Bedding</td>
</tr>
</tbody>
</table>
Long Description : Lab Animals Bedding

**Account : 55100**

Effective Date : 1900-01-01
Description : BUDSUM Computing Supplies
Long Description :

**Account : 55101**

Effective Date : 1900-01-01
Description : Computer Supplies
Long Description : computer supplies including toner, developer, ribbons, manuals, diskettes, tapes, CDs etc

**Account : 55200**

Effective Date : 2004-09-01
Description : BUDSUM Comp Equip-Non Inventor
Long Description :

**Account : 55201**

Effective Date : 2004-07-01
Description : Non-inv Equipment-Comp < $200
Long Description : Non-inventorial Equipment-Computer < $200

**Account : 55211**

Effective Date : 2011-07-02
Description : Equip-Computer = $200 < $1,500
Long Description : Non-inventorial Equipment-Computer $200 < $1,500

**Account : 55221**

Effective Date : 2011-07-02
Description : Equip-Computer = $1,500 < $5K
<table>
<thead>
<tr>
<th>Account</th>
<th>Description</th>
<th>Long Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>55300</td>
<td>BUDSUM Equip-Non Inventorial</td>
<td>Non-inventorial Equipment-Computer = &gt; $1,500 &lt; $5,000</td>
</tr>
<tr>
<td>55301</td>
<td>Non-inv Fabricated Costs &lt; $200</td>
<td>Non-inventorial Fabricated Costs &lt; $200</td>
</tr>
<tr>
<td>55302</td>
<td>Non-inv Ofc Furniture &lt; $200</td>
<td>Non-inventorial Furniture &lt; $200</td>
</tr>
<tr>
<td>55303</td>
<td>Non-inv Sporting Goods/Eq &lt; $200</td>
<td>Non-inventorial sporting goods &amp; equipment &lt; $200</td>
</tr>
<tr>
<td>55304</td>
<td>Non-inv Special Coll &lt; $200</td>
<td>Non-inventorial Special Collections &lt; $200</td>
</tr>
<tr>
<td>55309</td>
<td>Non-inv Equip-Oth Non-Com &lt; $200</td>
<td>Non-inventorial Equipment-Other Non-Commercial &lt; $200</td>
</tr>
<tr>
<td>Account</td>
<td>Description</td>
<td>Effective Date</td>
</tr>
<tr>
<td>------------------</td>
<td>------------------------------------------------------------------------------</td>
<td>----------------</td>
</tr>
<tr>
<td>55311</td>
<td>Fabricated Equip =$200 &lt; $1,500</td>
<td>2011-07-02</td>
</tr>
<tr>
<td>55312</td>
<td>Office Furniture =$200 &lt; $1,500</td>
<td>2011-07-02</td>
</tr>
<tr>
<td>55313</td>
<td>Sporting Goods/Equip &gt; $200 &lt; 1,500</td>
<td>2011-07-02</td>
</tr>
<tr>
<td>55314</td>
<td>Special Collections &gt; $200 &lt; $1,500</td>
<td>2011-07-02</td>
</tr>
<tr>
<td>55319</td>
<td>Equip-Oth Non-Com &gt; $200 &lt; $1,500</td>
<td>2011-07-02</td>
</tr>
<tr>
<td>55321</td>
<td>Fabricated Equip &gt; $1,500 &lt; $5K</td>
<td>2011-07-02</td>
</tr>
<tr>
<td>Account</td>
<td>Description</td>
<td>Long Description</td>
</tr>
<tr>
<td>-----------</td>
<td>--------------------------------------------------</td>
<td>------------------------------------------</td>
</tr>
<tr>
<td>55322</td>
<td>Office Furniture = $1,500 &lt; $5K</td>
<td>Non-inventorial Furniture = $1,500 &lt; $5K</td>
</tr>
<tr>
<td>55323</td>
<td>Sport Goods/Equip = $1,500 &lt; $5K</td>
<td>Non-inventorial Sporting Goods and Equipment = $1,500 &lt; $5K</td>
</tr>
<tr>
<td>55324</td>
<td>Special Coll = $1,500 &lt; $5K</td>
<td>Non-inventorial Special Collection = $1,500 &lt; $5K</td>
</tr>
<tr>
<td>55329</td>
<td>Equip-Other = $1,500 &lt; $5K</td>
<td>Equip-Other = $1,500 &lt; $5K</td>
</tr>
<tr>
<td>55399</td>
<td>Non-inventorial Equipment- Oth</td>
<td>Non capitalized Other Equipment &lt; $1,500 or with life &lt; one year</td>
</tr>
<tr>
<td>56000</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>
Account : 56010
Effective Date : 2001-11-07
Description : Computer Hardware Maintenance
Long Description : Computer Hardware Maintenance & Repairs from outside vendors

Account : 56011
Effective Date : 2014-06-01
Description : Recharge - IT/Voice/Data Svcs
Long Description : Recharge - IT/Voice/Data Services, including system development, hardware & other maintenance and repairs. For recharge use only

Account : 56012
Effective Date : 2013-06-01
Description : Cmptng/DP Svcs-Nonrecharge
Long Description : Computing & Data Processing Services from outside vendors.

Account : 56013
Effective Date : 2013-06-01
Description : Tape Storage Services
Long Description : Tape Storage Services from outside vendors

Account : 56020
Effective Date : 1900-01-01
Description : Software Licenses, Purchase
Long Description : Software Licenses, Purchase

Account : 56021
Effective Date : 1900-01-01
Description : Software Licenses, Maintenance
Long Description : Software Licenses, Maintenance

**Account : 56022**

Effective Date : 2004-07-01
Description : Non-inv Software < $200
Long Description : Purchased software < $200

**Account : 56023**

Effective Date : 2011-07-02
Description : Software = > $200 < $1,500
Long Description : Software Purchases unit value = > $200 < $1,500

**Account : 56024**

Effective Date : 2011-07-02
Description : Software = > $1,500 < $5K
Long Description : Software Purchases unit value = > $1,500 < $5,000

**Account : 56030**

Effective Date : 2014-07-01
Description : Depreciation-Software > 5M
Long Description : Depreciation-Software > 5M-Campus

**Account : 56031**

Effective Date : 2014-07-01
Description : Depreciation-Software < 5M
Long Description : Depreciation-Software < 5M-Campus

**Account : 56100**
Effective Date : 1900-01-01
Description : BUDSUM Communications
Long Description :

---

**Account : 56110**

Effective Date : 1900-01-01
Description : Mailing Services/Postage
Long Description : Mailing Services & Postage including recharge

---

**Account : 56111**

Effective Date : 1900-01-01
Description : Express Delivery Services
Long Description : Federal Express, UPS, etc.

---

**Account : 56120**

Effective Date : 2020-07-01
Description : Network Installation
Long Description : Network installation, Cory Hall for EECS use only

---

**Account : 56121**

Effective Date : 1900-01-01
Description : Network Utilization
Long Description : Network Fees, for CNS use only

---

**Account : 56130**

Effective Date : 1900-01-01
Description : Telephone Services
Long Description : Telephone & fax, includes recharge

---

**Account : 56190**
Effective Date: 1900-01-01
Description: Misc Communication Svcs
Long Description: Miscellaneous Communication Services

**Account: 56200**

Effective Date: 1900-01-01
Description: BUDSUM Maint Contract & Serv
Long Description:

**Account: 56210**

Effective Date: 1900-01-01
Description: Building Maintenance
Long Description: Building Maintenance for Physical Resources recharge use only

**Account: 56220**

Effective Date: 1900-01-01
Description: Vehicle Repair
Long Description: Vehicle Repair

**Account: 56230**

Effective Date: 1900-01-01
Description: Equipment Repair
Long Description: Equipment Repair

**Account: 56240**

Effective Date: 2001-11-07
Description: Non-inven Cap Project Exp
Long Description: Account for non-inventorial/non-capitalizable capital project exp (in Unexpended Plant funds).

**Account: 56290**
Effective Date : 2001-11-07  
Description : Other Repairs/Maintenance  
Long Description : Other Repairs non building, vehicle or equipment and Alterations & Maintenance not capitalized in a/c 54240

**Account : 56300**

Effective Date : 2003-06-01  
Description : BUDSUM Rents & Utilities  
Long Description :

**Account : 56310**

Effective Date : 2014-06-01  
Description : Recharge-Facility Rental & Svc  
Long Description : Rental of Space/Facilities On-campus - recharge only

**Account : 56311**

Effective Date : 2001-11-07  
Description : Conf/Event Facil Rent-Off-Camp  
Long Description : Conference & Event Facility Rental - Off-campus including conferences, special events & workshops

**Account : 56312**

Effective Date : 1900-01-01  
Description : Non-Conf/Facil Rent-Off-Campus  
Long Description : Non conference facility rental off site. Cost of renting and maintaining off-campus space as a performance site. Does not apply to room rental for events, workshop rentals, cylinder rentals or hotel room rentals.

**Account : 56313**

Effective Date : 2007-11-01  
Description : Internal Rent-Fed Unallowable  
Long Description : Rent imposed by central campus on campus departments or programs for space acquired through the
campusÂ’ Real Estate Initiatives (not to be used in conjunction with federal funds). This account is established per request from Helen Levay / Carol Sypher at Facilities Services.

<table>
<thead>
<tr>
<th>Account : 56320</th>
<th>Effective Date : 1900-01-01</th>
</tr>
</thead>
<tbody>
<tr>
<td>Description : Rental of Computer Equipment</td>
<td></td>
</tr>
<tr>
<td>Long Description : Rental of Computer Equipment not a capital lease</td>
<td></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Account : 56330</th>
<th>Effective Date : 1900-01-01</th>
</tr>
</thead>
<tbody>
<tr>
<td>Description : Rental of Equipment - Other</td>
<td></td>
</tr>
<tr>
<td>Long Description : Rental of Other Equipment including photocopy equipment, cylinders, machinery, etc</td>
<td></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Account : 56331</th>
<th>Effective Date : 1900-01-01</th>
</tr>
</thead>
<tbody>
<tr>
<td>Description : Rental of Equip - Recharge</td>
<td></td>
</tr>
<tr>
<td>Long Description : Rental of Equipment - Recharge</td>
<td></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Account : 56340</th>
<th>Effective Date : 1900-01-01</th>
</tr>
</thead>
<tbody>
<tr>
<td>Description : Electricity</td>
<td></td>
</tr>
<tr>
<td>Long Description : Electricity</td>
<td></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Account : 56341</th>
<th>Effective Date : 1900-01-01</th>
</tr>
</thead>
<tbody>
<tr>
<td>Description : Water &amp; Sewer</td>
<td></td>
</tr>
<tr>
<td>Long Description : Water &amp; Sewer</td>
<td></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Account : 56342</th>
<th>Effective Date : 1900-01-01</th>
</tr>
</thead>
</table>
Description : Natural Gas
Long Description : Natural Gas

**Account : 56349**

Effective Date : 1900-01-01
Description : Other Utility Services
Long Description :

**Account : 56350**

Effective Date : 2001-12-01
Description : Depre-Buildings & Structures
Long Description : Depreciation-Buildings & Structures-Campus

**Account : 56351**

Effective Date : 2001-12-01
Description : Depre-General Improvement
Long Description : Depreciation-General Improvement-Campus

**Account : 56352**

Effective Date : 2001-12-01
Description : Depreciation-Infrastructure
Long Description : Depreciation-Infrastructure Assets-Campus

**Account : 56353**

Effective Date : 2017-10-01
Description : Depre-Bldg & Structures-SCA
Long Description : Depre-Bldg & Structures-SCA

**Account : 56354**

Effective Date : 2017-10-01
Description : Depre-Gen Improv-SCA

Long Description : Depreciation-General Improvements - Service Concession Arrangements. Due to GASB 60 - Accounting and Financial Reporting for SCA.

---

**Account : 56398**

Effective Date : 2007-12-01

Description : Contra Rent & Utilities

Long Description : Contra Rent & Utilities is for credit entries when internal rent/utility is charged to campus departments or programs and the debit entries are recorded in account 56313-Internal Rent-Fed Unallowable. It is expected that the balances in account 56398 and account 56313 net to zero.

---

**Account : 56400**

Effective Date : 1900-01-01

Description : BUDSUM Publications & Media

Long Description :

---

**Account : 56410**

Effective Date : 1900-01-01

Description : Printing

Long Description : Printing of publications, stationery, etc.

---

**Account : 56411**

Effective Date : 1900-01-01

Description : Photocopy

Long Description : Reproduction & Photocopy Charges does not include central duplicating recharge

---

**Account : 56413**

Effective Date : 2014-06-01

Description : Recharge-Print/Copy/Publication

Long Description : Recharge-Print/Copy/Publication services
**Account : 56420**
Effective Date : 1900-01-01
Description : Library Materials
Long Description : Non-inventorial Library Materials

**Account : 56421**
Effective Date : 2014-06-01
Description : Recharge-Book Binding Services
Long Description : Recharge-Book Binding Services

**Account : 56422**
Effective Date : 2000-07-06
Description : Jrnls/Subscriptns: Fed Chgbl
Long Description : Cost relating to business, technical & professional journals & subscriptions (see a/c 56423 for specific "business" items that are not allowed)

**Account : 56423**
Effective Date : 2000-07-06
Description : Jrnls/Subscriptns: Fed Unchgbl
Long Description : Cost relating to non technical & non business related expenses. Specifically included in this category are country club, civic orgs, social orgs, and community orgs, journals & subscriptions

**Account : 56430**
Effective Date : 1900-01-01
Description : Multimedia Service
Long Description : Multimedia Service including educational TV/AV Service

**Account : 56440**
Effective Date : 2001-12-01
Description : Depre-Library Mtls & Collect
Account : 56500
Effective Date : 1900-01-01
Description : BUDSUM Transportation
Long Description :

Account : 56510
Effective Date : 1900-01-01
Description : Freight
Long Description : Freight - Transportation of Goods etc.

Account : 56520
Effective Date : 1900-01-01
Description : Parking
Long Description : University parking fees excludes parking incurred during travel

Account : 56530
Effective Date : 2013-06-01
Description : Transportation
Long Description : Includes charter service for student field trips.

Account : 56600
Effective Date : 2017-04-01
Description : BUDSUM Other Serv-Non Computer
Long Description :

Account : 56610
Effective Date : 2000-07-06
Description : Advertising: Fed Chargeable
Long Description: Central & departmental advertising for personnel recruitment, procurement of goods or services, disposal of scrap or surplus materials. Advertising for purposes necessary to meet requirements of a sponsored agreement

**Account: 56611**

Effective Date: 2000-07-06

Description: Advertising - Fed Unchargeable

Long Description: All other central & departmental advertising costs other than items defined in account 56610. Includes promotional items and memorabilia, brochures, t-shirts, etc. These costs are not allowable for federal cost recovery.

**Account: 56620**

Effective Date: 2013-06-01

Description: Sample Analysis: Chemical

Long Description: Sample Analysis: Chemical

**Account: 56621**

Effective Date: 2013-06-01

Description: Sample Analysis: Radioactive

Long Description: Sample Analysis: Radioactive

**Account: 56622**

Effective Date: 2013-06-01

Description: Hazardous Waste Trsfr:Chemical

Long Description: Hazardous Waste Transfer/Disposal: Chemical

**Account: 56623**

Effective Date: 2013-06-01

Description: Hazardous Waste Trsfr:Biohazar

Long Description: Hazardous Waste Transfer/Disposal: Biohazard

**Account: 56624**
<table>
<thead>
<tr>
<th>Account</th>
<th>Description</th>
<th>Long Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>56625</td>
<td>Hazardous Waste Trsfr:Radioact</td>
<td>Hazardous Waste Transfer/Disposal: Radioactive</td>
</tr>
<tr>
<td>56626</td>
<td>Hazardous Waste Labor: Chemica</td>
<td>Hazardous Waste Labor: Chemical</td>
</tr>
<tr>
<td>56627</td>
<td>Hazardous Waste Labor: Biohaza</td>
<td>Hazardous Waste Labor: Biohazard</td>
</tr>
<tr>
<td>56629</td>
<td>Other Chemical Waste Treatment</td>
<td>Other Chemical Waste Treatment &amp; Disposal</td>
</tr>
<tr>
<td>56630</td>
<td>Microfiche Services</td>
<td>Microfiche Services</td>
</tr>
<tr>
<td>56631</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>
Account: 56632
Effective Date: 2013-06-01
Description: Laundry
Long Description: Laundry services

Account: 56633
Effective Date: 2013-06-01
Description: Medical Services
Long Description: Medical Services

Account: 56634
Effective Date: 2017-04-01
Description: OP Common Fund Assessment
Long Description: Assessment from Office of the President to auxiliaries for general administrative support. "Common Fund" refers to the fact that OP credits this "revenue" to a single fund, M-69400. The rate is .20%.

Account: 56635
Effective Date: 2017-04-01
Description: Management Fee Assessment
Long Description: Management fee charged to California Energy Commission awards to support the administration of these awards at California Institute of Energy & Environment at UCB. This account should be used by Extramural Funds Accounting only. The assessed fees are not subject to overhead assessment.

Account: 56636
Effective Date: 2013-06-01
Description: Property Mgmt Service Fees
Long Description: Fees for property management services provided by external agencies for Regent-owned property.
**Account : 56638**

Effective Date : 2014-02-01

Description : Cleaning Services

Long Description : Cleaning Services is for cleaning services provided by third party vendors

---

**Account : 56640**

Effective Date : 2014-06-01

Description : Recharge - Debit Transactions

Long Description : Recharge - Debit Transactions should be used for debit transactions from recharge activities for internal services. The credit side of recharge activity is typically recorded in account 59000 (OC 3900). Corp Accounting (UCOP) required that the debit charges for internal services that used to be coded to OC 7200 should be changed to OC 3905 (Michael Riley's email dated 02/03/2012).

---

**Account : 56700**

Effective Date : 2017-04-01

Description : BUDSUM Non-Employee Payments

Long Description :

---

**Account : 56710**

Effective Date : 2013-06-01

Description : Payments to Patients or Human

Long Description : Payments to Patients or Human Subjects only for those subject to human subject protocols

---

**Account : 56711**

Effective Date : 2013-06-01

Description : Participant Support-Other

Long Description : Participant Support-other Registration fees for meetings, conferences, symposia, or training projects. Payable only to non-UC employees or students. Participants are not subject to human subject protocols. Can include payments made to third parties on behalf of the non UC employee /non UC student participant

---

**Account : 56712**
Effective Date: 2013-06-01

Description: Participant Support-Stipends

Long Description: Participant Support-Stipends - includes per diem and subsistence allowances paid to non UC employees. These can include payments made through an intermediary third party who in turn makes the stipend payment to the non UC employee

Account: 56713

Effective Date: 2013-06-01

Description: Participant Support-Materials

Long Description: Participant Support-Materials

Account: 56714

Effective Date: 2013-06-01

Description: Participant Support-Travel NonAir

Long Description: Participant Support-Travel Non-airfare

Account: 56715

Effective Date: 2016-01-01

Description: Participant Support-Airfare

Long Description: Participant Support-Travel Airfare

Account: 56720

Effective Date: 2013-06-01

Description: Consultant Fees

Long Description: Third party consultant fees, does not include on amounts paid through the payroll

Account: 56721

Effective Date: 2013-06-01

Description: Non-Stdt/Vstng Schlr Stipend

Long Description: Non-Student or Visiting Scholar Stipends - does not include post-docs, these should all be paid through payroll
<table>
<thead>
<tr>
<th>Account</th>
<th>Description</th>
<th>Long Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>56722</td>
<td>Sport's Officials Fees</td>
<td>Sports Officials Fees</td>
</tr>
<tr>
<td>56723</td>
<td>Student Accomodations</td>
<td>Housing rental for students</td>
</tr>
<tr>
<td>56724</td>
<td>Temporary Labor</td>
<td>Temporary labor costs - non payroll</td>
</tr>
<tr>
<td>56725</td>
<td>Deceased Empl Dpdnt Costs</td>
<td>Payments to Dependent of Deceased Employee</td>
</tr>
<tr>
<td>56726</td>
<td>Honoraria</td>
<td>Honoraria - Other than University employees</td>
</tr>
<tr>
<td>56727</td>
<td>Off-Campus Work Study Reimburs</td>
<td>Off-Campus Work Study Reimbursement Costs -- Established for use by the Financial Aid Office</td>
</tr>
</tbody>
</table>
for reimbursement to off-campus employers of Work Study students. (Costs are reported as Work Study wages on FISAP.)

**Account : 56728**

Effective Date : 2013-06-01

Description : Counseling Fees

Long Description : Fees paid to outside counselors

**Account : 56729**

Effective Date : 2016-05-01

Description : Supplier-Provided Services

Long Description : Supplier-Provided Services is used for purchased services from outside (non-UC) entities if there is no more specific existing expense account available.

**Account : 56731**

Effective Date : 2017-04-01

Description : Post Doc Other Medical Reimbur

Long Description : Post Doc Other Medical Reimbursement -- For reimbursement to non-employee post docs of allowable medical insurance costs from fund source. Set up at the request of EFA. Not eligible for overhead.

**Account : 57000**

Effective Date : 2017-04-01

Description : BUDSUM Conf-Mtgs-Traing-Events

Long Description :

**Account : 57001**

Effective Date : 2013-06-01

Description : Employee Development Training

Long Description : Employee Development Training

**Account : 57002**
Effective Date: 2016-01-01

Description: Meals Provided to Students

Long Description: Meals or light refreshments to students in support of the University's educational programs, such as:

a) an athletic team, including training-table meals, game-related meals, and occasional meals provided in accordance with the rules of the NCAA;
b) the recruitment of student athletes;
c) a class, study hall, or other academic-based activity;
d) student orientation programs, commencement exercises, and similar activities;
e) a student government meeting, association meeting or other student meeting. These expenses are subject to BUS-79.

Account: 57003

Effective Date: 2004-07-01

Description: Conference/Event Registration

Long Description: Conference & Event Registration Fees

Account: 57004

Effective Date: 2005-07-01

Description: Business Meeting -Technical

Long Description: Expenditures for meals or light refreshments and related services (e.g., room rental, equipment rental, and similar expenditures) incurred in connection with meetings, workshops, lectures or conferences held primarily for the dissemination of technical information, e.g. research project related or academic dissemination of information. These expenses are subject to BUS-79.

Account: 57005

Effective Date: 2005-07-01

Description: Business Meeting -Non-Technical

Long Description: Expenditures for meals or light refreshments and related services (e.g., room rental, equipment rental, and similar expenditures) incurred in connection with meetings, workshops, lectures or conferences held primarily for non-technical purposes (not research project related or academic dissemination of information). This account cannot be used with federal funds subject to Federal A-21 regulations governing contracts and grants. These expenses are subject to BUS-79.

Account: 57006

Effective Date: 2005-07-01

Description: Social Activities & Entertainment

Long Description: Expenditures for meals or light refreshments and related services for:

a) prospective donors, employees,
b) Visitors, guests and volunteers and
c) Spouse/partner of a University guest or University host. Such activities must support an underlying University business purpose such as promoting goodwill, donor cultivation, etc.
Account : 57007
Effective Date : 2005-07-01
Description : Employee Morale-Building Activ
Long Description : Meals or light refreshments for official employee morale-building activities. Examples of such occasions include a gathering to honor a departing employee who is retiring or who is separating from University employment after at least 5 years of service, employee recognition receptions, annual faculty/staff picnics, and holiday gatherings. These expenses are subject to BUS-79.

Account : 57210
Effective Date : 1900-01-01
Description : BUDSUM Travel Domestic
Long Description :

Account : 57211
Effective Date : 1900-01-01
Description : In-State Travel - Air Fare
Long Description : In-State Travel-Airfare

Account : 57212
Effective Date : 2004-07-01
Description : Out-of-State Travel - Air Fare
Long Description : Out-of-State Travel-Airfare

Account : 57213
Effective Date : 2001-11-07
Description : In-State Travel - Non Air Fare
Long Description : In-State Travel-Except Airfare

Account : 57214
Effective Date : 2004-07-01
Description: Out-of-State Travel - Non-Air
Long Description: Out-of-State Travel-Except Airfare

**Account: 57215**

Effective Date: 1900-01-01
Description: Domestic Travel Fees
Long Description: Travel fees. For use by Travel dept. only

**Account: 57216**

Effective Date: 2004-07-01
Description: Out-of-State Travel Exception
Long Description: Out-of-state (domestic) travel amounts which are exempt from substantiation requirements, i.e., receipts which are typically required for travel costs. These may or may not be reportable on a 1099 to the recipient depending on the total amount for the calendar year. This account should not be used unless authorized by the Travel Department.

**Account: 57220**

Effective Date: 2004-09-01
Description: BUDSUM Travel Foreign
Long Description:

**Account: 57221**

Effective Date: 2004-07-01
Description: Foreign Travel - Air Fare
Long Description: Foreign Travel-Airfare

**Account: 57222**

Effective Date: 2004-07-01
Description: Foreign Travel - Non-Air Fare
Long Description: Foreign Travel - Except Airfare
Account : 57223
Effective Date : 2004-07-01
Description : Foreign Travel Fees
Long Description : Travel fees. For use by Travel Dept. only

Account : 57230
Effective Date : 2001-11-07
Description : BUDSUM Travel Other
Long Description :

Account : 57232
Effective Date : 1900-01-01
Description : Moving Costs
Long Description : Removal Expense and Moving Exp Reimbursement

Account : 57233
Effective Date : 2005-07-01
Description : Travel - Entertainment-Related
Long Description : Travel - Entertainment-Related, University employees on business travel. Hospitality expenses claimed in accordance with the procedures specified in BUS-79. Such expenses should be itemized and submitted with the Travel Expense Voucher.

Account : 57239
Effective Date : 2019-11-02
Description : Travel DB US Bank Clearing
Long Description : Travel Direct Bill US Bank Clearing account is used to capture transactions from the new travel system that fail BFS edit and/or fail match between the travel system and US Bank. This account should only be used by central Travel/Disbursements.

Account : 57300
Effective Date : 2017-04-01
Description : BUDSUM Miscellaneous Expenses

Long Description :

**Account : 57301**

Effective Date : 2001-07-01

Description : Write-off of Notes as Uncollec

Long Description :

**Account : 57302**

Effective Date : 2001-07-01

Description : Loans assigned to Fed Govt

Long Description :

**Account : 57303**

Effective Date : 2001-07-01

Description : Collectn/Litigation Exp-Loans

Long Description : Collection/Litigation Expense-Loans

**Account : 57304**

Effective Date : 2001-07-01

Description : Canc of N/R due to Death

Long Description :

**Account : 57305**

Effective Date : 2001-07-01

Description : Reserve for Bad Debts-Loans

Long Description :

**Account : 57306**

Effective Date : 2001-07-01
Description : Federal Loans Disbursed
Long Description :

Account : 57310
Effective Date : 2003-01-01
Description : General & Empl Liability Insur
Long Description : FOR CENTRAL USE ONLY - General and Employment Practice Insurance Expense

Account : 57311
Effective Date : 2001-11-07
Description : Student Health Insurance
Long Description : Medical Services

Account : 57312
Effective Date : 1900-01-01
Description : Other Insurance
Long Description : Other insurance not covered specific accounts

Account : 57313
Effective Date : 2002-06-01
Description : Medical Malpractice Insurance
Long Description : To record charges received from OP via financial control

Account : 57314
Effective Date : 2003-01-01
Description : Auto Liability Insurance Exp
Long Description : FOR CENTRAL USE ONLY - Auto liability insurance expense recharged from Fleet Services

Account : 57317
Effective Date : 2013-08-01
<table>
<thead>
<tr>
<th>Description</th>
<th>Long Description</th>
<th>Account</th>
<th>Effective Date</th>
<th>Description</th>
<th>Long Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>Contra-GSHIP Reimb for Service</td>
<td>Contra-GSHIP Reimb for Service</td>
<td>57318</td>
<td>2013-08-01</td>
<td>Contra-USHIP Reimb for Service</td>
<td>Contra-USHIP Reimb for Service</td>
</tr>
<tr>
<td>Account : 57318</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Effective Date : 2013-08-01</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Description : Contra-USHIP Reimb for Service</td>
<td>Contra-USHIP Reimb for Service</td>
<td>57320</td>
<td>2016-06-01</td>
<td>Cap Lease Int-Computers</td>
<td>Capital Lease Interest-Computers</td>
</tr>
<tr>
<td>Long Description : Capital Lease Interest-Computers</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Account : 57320</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Effective Date : 2016-06-01</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Description : Cap Lease Int-Other Equipment</td>
<td>Cap Lease Int-Other Equipment</td>
<td>57321</td>
<td>2016-06-01</td>
<td>Capital Lease Interest-Other Equipment</td>
<td>Capital Lease Interest-Other Equipment</td>
</tr>
<tr>
<td>Long Description : Capital Lease Interest-Other Equipment</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Account : 57321</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Effective Date : 2016-06-01</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Description : Interest on Installment Purcha</td>
<td>Interest on Installment Purcha</td>
<td>57322</td>
<td>2017-04-01</td>
<td>Installment Purchase Contract Interest</td>
<td>Installment Purchase Contract Interest</td>
</tr>
<tr>
<td>Long Description : Installment Purchase Contract Interest</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Account : 57322</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Effective Date : 2017-04-01</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Description : Bank Card Fees/Discounts</td>
<td>Bank Card Fees/Discounts</td>
<td>57323</td>
<td>2016-01-01</td>
<td>Bank fees including $6.00 cash advance transaction fee incurred by traveler for University Business. Diners Clud transaction fees</td>
<td>Bank fees including $6.00 cash advance transaction fee incurred by traveler for University Business. Diners Clud transaction fees</td>
</tr>
<tr>
<td>Long Description : Bank Card Fees/Discounts</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Account : 57323</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Effective Date : 2016-01-01</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Description : Bank Card Fees/Discounts</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Account : 57324</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>
Effective Date: 2016-06-01
Description: Gain/Loss on Foreign Currency
Long Description: Gain or loss on foreign currency exchange, recorded in account 57359-Miscellaneous Expenditures prior to FY 2008-09

**Account: 57325**

Effective Date: 2012-06-01
Description: Other-Pmt of Interest on Bond
Long Description: Other-Payment of Interest on Bond is for Retirement of Indebtedness funds only, mapped to UCOP TC 2275.

**Account: 57326**

Effective Date: 2011-06-01
Description: Aux Enter-Pymt of Int on Bonds
Long Description: Retirement of Indebtedness-Auxiliary Enterprises-Payment of Interest on Bonds, mapped to UCOP TC 2215. Note: the account description is in accordance with UCOP's description of TC 2215; however, UCOP's entry for FY 2010-11 that required campus to respond with TC 2215 included non-Auxiliary activities. GA-PA is to communicate with UCOP to pursue a modification to the definition or the use of TC 2215.

**Account: 57327**

Effective Date: 2011-06-01
Description: Amor Defer Fin Cost-Rev Bonds
Long Description: Amortization of Deferred Financing Cost-Revenue Bonds (UCOP TC 2261)

**Account: 57328**

Effective Date: 2011-06-01
Description: Payment of Interest to OP
Long Description: Payment of Interest to OP (UCOP TC 2295) is established as an expense account to replace account 34121, as UCOP remapped TC 2295 from "transfers" to "nonoperating expenses-interest expense" in UCOP's mapping of codes for SRECNA, effective FY 2010-11.

**Account: 57329**

Effective Date: 2016-06-01
Description : Other Interest
Long Description : Other interest charges.

Account : 57330
Effective Date : 1900-01-01
Description : Fines & Penalties
Long Description : Fines, penalties, interest, disallowances, settlements or legal judgements against the University resulting from violations of federal, state, local, or foreign laws and regulations.

Account : 57331
Effective Date : 2016-01-01
Description : Damage/Grievance Awds/Sttlmts
Long Description : Damage and grievance Awards and Settlements

Account : 57332
Effective Date : 1900-01-01
Description : Cost of Other Legal Proceeding
Long Description : Cost of defense and prosecution of criminal and civil proceedings, claims, appeals, and patent infringement.

Account : 57334
Effective Date : 2012-09-01
Description : Greenhouse Gas Cap-and-Trade
Long Description : Greenhouse Gas Cap-and-Trade expenses (other operating expenses) has been established for recording of those expenses and to map with UCOP's new OC 7190 (email from Doris Wildeman to GA Director on 09/07/2012).

Account : 57335
Effective Date : 2016-01-01
Description : Govt Regulatory Fees
Long Description : Govt Regulatory Fees
Account : 57340
Effective Date : 2016-01-01
Description : Medical Coverage Reimbursement
Long Description : Medical Coverage Reimbursement

Account : 57341
Effective Date : 2001-12-01
Description : Depreciation-Intangibles
Long Description : Depreciation-Intangible Assets-Campus

Account : 57342
Effective Date : 2001-12-01
Description : Misc Exp-Contra-Capitalized
Long Description : Elimination of Capitalized Other CF Expenditures

Account : 57350
Effective Date : 2016-05-01
Description : Non-student Appreciation/Award
Long Description : Non-student Appreciation and Recognition Awards, does not include service awards.

Account : 57351
Effective Date : 2005-07-01
Description : Donations & Contributions
Long Description : Cash donation as part of the meal or registration fee to a nonprofit community or charitable fundraising event. University does not permit contributions in connection with any event sponsored by an organization associated either directly or indirectly with a political party, campaign, candidate, or group engaged in an attempt to influence legislation, elections, referenda, or similar activities. These expenses are subject to BUS-79.

Account : 57352
Effective Date : 2000-07-06
Description : Memberships:Fed Chrgbl
Long Description: Cost of the institution's membership in business, technical, and professional organizations and cost of subscriptions to periodicals issued by these organizations which result in membership of the organization

**Account: 57353**

Effective Date: 2000-07-06

Description: Memberships: Federally Unchrg

Long Description: Cost of membership in any civic or community organizations, county club, social or dining club or organization and the cost of periodicals issued by these organizations which result in membership of the organization

**Account: 57354**

Effective Date: 2016-01-01

Description: Tournament Registration/Entry

Long Description: Tournament Registration/Entry Fees

**Account: 57355**

Effective Date: 1900-01-01

Description: Royalties

Long Description: Payments to inventors for royalties on patents

**Account: 57358**

Effective Date: 2016-01-01

Description: Fund Raising Contra Expense

Long Description: Fund Raising Contra Expense - for certain fund raising-related receipts as contra expenditures only

**Account: 57360**

Effective Date: 2017-04-01

Description: Agency Fund Cash Receipts

Long Description: Agency Fund Cash Receipts - used for cash receipts provided by non-UC entities to the university as an advance payment for establishing an agency account or as a reimbursement for agency account activities

**Account: 57361**
Effective Date: 2017-04-01
Description: Agency AFC Charges
Long Description: Agency fund Administrative Full Costing charges

**Account: 57365**

Effective Date: 2017-04-01
Description: Indirect Cost-NonCG Funds
Long Description: Indirect Cost-NonCG Funds is used for assessment of Indirect Cost on non-CG funds.

**Account: 57366**

Effective Date: 2016-07-01
Description: UC Path Assessment fee
Long Description: UC Path Assessment fee (s/b linked with fund 69080)

**Account: 57369**

Effective Date: 2006-06-01
Description: Agency Contra Expense
Long Description: Agency Contra Expense - for use by central accounting

**Account: 57370**

Effective Date: 2013-06-01
Description: Cost of Goods Sold
Long Description: Cost of items such as computer hardware/software/supplies or any other item purchased for resale to third-parties, i.e., students, faculty, staff or other non-campus customers, or campus departments.

**Account: 57371**

Effective Date: 2016-01-01
Description: On-Site Game Exp (Guarantees)
Long Description: On-Site Game Expense (guarantees paid out to other institutions) to be used by Intercollegiate Athletics, formerly recorded as contra-revenue in account 47150-Sls/Svcs of Aux Enter Contra.
Account : 57372
Effective Date : 2016-01-01
Description : BPI Rebates - Contra Expense
Long Description : The Berkeley Procurement Initiative (BPI) Rebates - Contra Expense

Account : 57373
Effective Date : 2017-04-01
Description : Work-Study Admin Assessment
Long Description : Work-Study Administrative Assessment is to be used by the campus Financial Aid and Scholarship Office to charge a percent of on-campus workstudy wages to employers. This account should be used for both the debit and credit side of the entry, so it should net zero by account at campus level.

Account : 57375
Effective Date : 2014-04-01
Description : Unrstr Gifts to Other Instit
Long Description : Unrestricted gifts transferred to other third-party institutions, i.e., not another UC campus.

Account : 57378
Effective Date : 2007-09-01
Description : Pymt of Int-Tax Exempt CP
Long Description : Payment of Interest-Tax Exempt Commercial Paper (TC 2273)

Account : 57379
Effective Date : 2007-09-01
Description : Pymt of Int-Taxable CP
Long Description : Payment of Interest-Taxable Commercial Paper (TC 2274)

Account : 57380
Effective Date : 2001-10-06
Description : Pymt of Int Cap Lease Aux/SE
<table>
<thead>
<tr>
<th>Account</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>57381</td>
<td>Pymt of Int Bank Loans Other</td>
</tr>
<tr>
<td>57382</td>
<td>Pymt of Int Cap Lease Other</td>
</tr>
<tr>
<td>57383</td>
<td>Pymt of Int State Cap Lease Ot</td>
</tr>
<tr>
<td>57384</td>
<td>Pymt of Int St Energy Eff Bonds</td>
</tr>
<tr>
<td>57388</td>
<td>Amortization of Deferred Costs</td>
</tr>
<tr>
<td>57389</td>
<td>Amort of Premium-Revenue Bond</td>
</tr>
</tbody>
</table>
Account : 57390
Effective Date : 2017-04-01
Description : Fiscal Close Clearing
Long Description : Fiscal Close Clearing - for use by Central accounting

Account : 57399
Effective Date : 2017-04-01
Description : Expenditure Clearing Other
Long Description : Expenditure Clearing Other - for use by central accounting

Account : 57400
Effective Date : 1900-01-01
Description : BUDSUM Pymts Students/Stud Aid
Long Description :

Account : 57410
Effective Date : 1900-01-01
Description : U/G Scholarships-Stipends
Long Description : Awards administered by the Financial Aid office as payments to undergraduate students. Awards are made on the basis of academic excellence, exceptional promise and/or financial need

Account : 57411
Effective Date : 1900-01-01
Description : U/G Grants-in-Aid-Stipends
Long Description : Awards administered by the Financial Aid Office as payments to undergraduates. Awards are based primarily on financial need rather than scholastic requirement.

Account : 57412
Effective Date : 1900-01-01
<table>
<thead>
<tr>
<th>Description</th>
<th>Long Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>U/G Misc Payments-Stipends</td>
<td>Awards administered by a department as payments to undergraduates.</td>
</tr>
<tr>
<td><strong>Account : 57413</strong></td>
<td></td>
</tr>
<tr>
<td>Effective Date</td>
<td>1900-01-01</td>
</tr>
<tr>
<td>Description</td>
<td>Grad Fellowships-Stipends</td>
</tr>
<tr>
<td>Long Description</td>
<td>Fellowships include grants-in-aid &amp; trainee stipends to graduate students. Awards administered by the Graduate Division as payments to graduate students as a mark of honor, based primarily on scholarship &amp; promise of o/s academic or prof. contribution</td>
</tr>
<tr>
<td><strong>Account : 57414</strong></td>
<td></td>
</tr>
<tr>
<td>Effective Date</td>
<td>1900-01-01</td>
</tr>
<tr>
<td>Description</td>
<td>Grad Grants-in-Aid-Stipends</td>
</tr>
<tr>
<td>Long Description</td>
<td>Awards administered by the Graduate Division or the Financial Aid Office as payments to graduate students. Awards are based primarily on financial need rather than scholastic requirement</td>
</tr>
<tr>
<td><strong>Account : 57415</strong></td>
<td></td>
</tr>
<tr>
<td>Effective Date</td>
<td>1900-01-01</td>
</tr>
<tr>
<td>Description</td>
<td>Grad Misc Payments-Stipends</td>
</tr>
<tr>
<td>Long Description</td>
<td>Awards administered by a department as payments to graduate students</td>
</tr>
<tr>
<td><strong>Account : 57420</strong></td>
<td></td>
</tr>
<tr>
<td>Effective Date</td>
<td>1900-01-01</td>
</tr>
<tr>
<td>Description</td>
<td>U/G Scholarships-Tuition/Fees</td>
</tr>
<tr>
<td>Long Description</td>
<td>Awards administered by Financial Aid &amp; restricted to the payments of tuition/fees for undergraduate students. Awards are made on the basis of academic excellence, exceptional promise, and/or financial need</td>
</tr>
<tr>
<td><strong>Account : 57421</strong></td>
<td></td>
</tr>
<tr>
<td>Effective Date</td>
<td>1900-01-01</td>
</tr>
<tr>
<td>Description</td>
<td>U/G Grants-Tuition/Fees</td>
</tr>
<tr>
<td>Long Description</td>
<td>Awards administered by the Financial Aid Office and restricted to the payment of tuition/fees for undergraduate students. Awards are based primarily on financial need rather than scholastic requirement</td>
</tr>
</tbody>
</table>
Account: 57422

Effective Date: 1900-01-01

Description: U/G Misc Payments-Tuition/Fees

Long Description: Awards administered by a department and restricted to payment of tuition/fees for under-graduate students

Account: 57423

Effective Date: 1900-01-01

Description: Grad Fellowships-Tuition/Fees

Long Description: Awards administered by Graduate Division and restricted to the payments of tuition/fees for graduate students. Awards are made on the basis of academic excellence, exceptional promise, and/or financial need.

Account: 57424

Effective Date: 1900-01-01

Description: Grad Grants-in-Aid-Tuition/Fee

Long Description: Awards administered by the Graduate Division or Financial Aid Office and restricted to the payment of tuition/fees for graduate students. Awards are based primarily on financial need rather than scholastic requirement.

Account: 57425

Effective Date: 1900-01-01

Description: Grad Misc Payment-Tuition/Fees

Long Description: Awards administered by a department and restricted to payment of tuition/fees for graduate students.

Account: 57430

Effective Date: 1900-01-01

Description: Grad Fellowships-Travel

Long Description: Awards for payment of travel for graduate students as mark of honor, based primarily on scholarship and promise of outstanding academic or professional contribution.

Account: 57431
Effective Date : 1900-01-01

Description : Grad Grants-in-Aid-Travel

Long Description : Awards for payment of travel for graduate students, based primarily upon need rather than scholastic requirement

Account : 57440

Effective Date : 1900-01-01

Description : U/G Scholarships-General

Long Description : Awards administered by the Financial Aid Office for undergraduate students on the basis of academic excellence, exceptional promise, and/or financial need.

Account : 57441

Effective Date : 1900-01-01

Description : U/G Grants-General

Long Description : Awards administered by the Financial Aid Office for undergraduate students. Awards are based primarily on financial need rather than scholastic requirement.

Account : 57442

Effective Date : 1900-01-01

Description : U/G Misc Payments-General

Long Description : Awards administered by departments for undergraduate students.

Account : 57443

Effective Date : 1900-01-01

Description : Grad Fellowships-General

Long Description : Awards administered by the Graduate Division for graduate students as mark of honor, based primarily on scholarship and promise of outstanding academic or professional contribution.

Account : 57444

Effective Date : 1900-01-01

Description : Grad Grants-in-Aid-General

Long Description : Awards administered by the Graduate Division or the Financial Aid Office for graduate students.
Awards are based primarily on need rather than scholastic requirement.

**Account : 57445**

Effective Date : 1900-01-01

Description : Grad Misc Payments-General

Long Description : Awards administered by departments for graduate students.

**Account : 57450**

Effective Date : 2016-05-01

Description : Student Appreciation/Awards

Long Description : Also see account 57350 Non-student Appreciation/Awards

**Account : 57455**

Effective Date : 2016-01-01

Description : Research Training Awards

Long Description : Student research training awards (classified as Instruction function/program code 40). Includes sponsored research activities "involving the training of individuals in research techniques (commonly called research training) where such activities utilize the same facilities as other research and development activities...." (OMB Circular A021), travel research/research abroad, and Research Experience for Undergraduates.

**Account : 57456**

Effective Date : 2017-04-01

Description : Pymts to Indiv on Filing Fee

Long Description : Payments to Individuals on Filing Fee Status. Graduate "students" on filing fee status are not registered and enrolled and, therefore, are not students. Payments or awards to them are therefore not student financial aid. (Additinal note: These former students have completed all requirements for the degree except for filing the master's thesis or doctoral dissertation or taking the final comprehensive examination for the master's degree or the Final Examination for the doctorate.)

**Account : 57490**

Effective Date : 2003-06-01

Description : Scholarship Allowance Contra

Long Description : Scholarship Allowance Contra Expense (Credit) -- contra-expense account associated with the
reclassification of student financial aid for tuition and fees that is classified as a contra-revenue pursuant to OP's IRM 151

<table>
<thead>
<tr>
<th>Account</th>
<th>Description</th>
<th>Long Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>57510</td>
<td>Impr Orig Cost-Real Estate</td>
<td>Impairment of Capital Assets-Orig Cost - Real Estate</td>
</tr>
<tr>
<td>57511</td>
<td>Impr Orig Cost-Bldg &amp; Struct</td>
<td>Impairment of Capital Assets-Orig Cost - Building &amp; Structure</td>
</tr>
<tr>
<td>57512</td>
<td>Impr Orig Cost-Fixed Equip</td>
<td>Impairment of Capital Assets-Orig Cost - Fixed Equipment</td>
</tr>
<tr>
<td>57513</td>
<td>Impr Orig Cost-Gen Improvmts</td>
<td>Impairment of Capital Assets-Orig Cost - General Improvmts</td>
</tr>
<tr>
<td>57514</td>
<td>Impr Orig Cost-Software &gt; 10M</td>
<td>Impairment of Capital Assets-Orig Cost - Software &gt; 10M</td>
</tr>
<tr>
<td>57515</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>
Description : Impr Orig Cost-Software < 10M
Long Description : Impairment of Capital Assets-Orig Cost - Software < 10M

Account : 57516
Effective Date : 2005-04-01
Description : Impr Orig Cost Equipment
Long Description : Impairment of Capital Assets-Orig Cost - Equipment

Account : 57517
Effective Date : 2005-04-01
Description : Impr Orig Cost-Intangible Asse
Long Description : Impairment of Capital Assets-Orig Cost - Intangible Assets

Account : 57518
Effective Date : 2005-04-01
Description : Impr Orig Cost-Infrastructure
Long Description : Impairment of Capital Assets-Orig Cost - Infrastructure Assets

Account : 57519
Effective Date : 2005-04-01
Description : Impr Orig Cst-Spc Cllct-ExcLib
Long Description : Impairment of Capital Assets-Orig Cost - Special Collection - Excluding Library

Account : 57520
Effective Date : 2008-08-01
Description : Impr Orig Cst-Lib Mtrls & Cllc
Long Description : Impairment of Capital Assets-Original Cost-Library Materials & Collections-Campus

Account : 57521
Effective Date : 2009-04-01
Description : Impr Orig Cst-Lib Rare Books

Long Description : Impairment of Capital Assets-Original Cost-Library Rare Books & Rare Book Collections; TC 2467

**Account : 57550**

Effective Date : 2005-04-01

Description : Opr Imp Loss to Sp/Ex Imp Loss

Long Description : Operating Impairment Loss to Special or Extraordinary Impairment Loss

**Account : 57560**

Effective Date : 2005-04-01

Description : Other Losses, Non-capital Asst

Long Description : Other losses, other than capital assets

**Account : 57561**

Effective Date : 2005-04-01

Description : Insur Recov, CY Non-cap Assets

Long Description : Insurance recoveries, current year other than capital assets

**Account : 57570**

Effective Date : 2009-03-01

Description : Pollution Remediation Cost

Long Description : Pollution Remediation Cost (GASB 49, Object 7170)

**Account : 57571**

Effective Date : 2009-03-01

Description : Pollution Remedi Rcvry-CY Cost

Long Description : Pollution Remediation Cost Recovery-Current Year Cost (GASB 49, Object 7175)

**Account : 57710**

Effective Date : 2017-04-01
Description : Clear Deficits-Rchg, Oth Curre

Long Description : Year End Expenditure Clearing for Year End Deficit Clearing Processing Active only during Deficit Clearing Process. This account is used for Recharge and Other Current Funds. It is not used for C&G funds.

Account : 57781
Effective Date : 2014-05-01
Description : Pymt of Int 1-Tm Pmt St Cap Le
Long Description : Payment of Interest Other-One Time Payment - State Cap Leases

Account : 57800
Effective Date : 2017-04-01
Description : BUDSUM C&G Sub Awards
Long Description :

Account : 57810
Effective Date : 1900-01-01
Description : Cum Exp > $25k per Subaward
Long Description : Cumulative expenditures > $25k on Subawards with parties outside the University (incl LBL & LLL)

Account : 57811
Effective Date : 2009-04-01
Description : Cum Exp < $25k Per Subaward
Long Description : Cumulative Expenditures = or < $25k on Subawards with parties outside the University (incl LBL & LLL) 7270 = First $25K of subaward, so that in conjunction with obj code 7300 for subawards, one can calculate the full population of expense. Note that the first $25K is subject to application of F&A costs, while the amount above $25K is not.

Account : 57819
Effective Date : 2011-10-01
Description : Genomic Arrays > $75K Per BdgYr
Long Description : Genomic Arrays > $75K Per Budget Year, should be excluded from F&A cost
<table>
<thead>
<tr>
<th>Account</th>
<th>Description</th>
<th>Effective Date</th>
<th>Long Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>57820</td>
<td>C&amp;G Intercampus Exp-UCSF</td>
<td>2017-04-01</td>
<td>C&amp;G Intercampus Exp-UCSF</td>
</tr>
<tr>
<td>57821</td>
<td>C&amp;G Intercampus Cont-Exp-UCSF</td>
<td>2017-04-01</td>
<td>C&amp;G Intercampus Contra-Exp-UCSF</td>
</tr>
<tr>
<td>57830</td>
<td>C&amp;G Intercampus Exp-UCD</td>
<td>2017-04-01</td>
<td>C&amp;G Intercampus Exp-UCD</td>
</tr>
<tr>
<td>57831</td>
<td>C&amp;G Intercampus Cont-Exp UCD</td>
<td>2017-04-01</td>
<td>C&amp;G Intercampus Contra-Exp-UCD</td>
</tr>
<tr>
<td>57840</td>
<td>C&amp;G Intercampus Exp-UCLA</td>
<td>2017-04-01</td>
<td>C&amp;G Intercampus Exp-UCLA</td>
</tr>
<tr>
<td>57841</td>
<td>C&amp;G Intercampus Cont-Exp-UCLA</td>
<td>2017-04-01</td>
<td>C&amp;G Intercampus Contra-Exp-UCLA</td>
</tr>
</tbody>
</table>
Account : 57850
Effective Date : 2017-04-01
Description : C&G Intercampus Exp-UCR
Long Description : C&G Intercampus Exp-UCR

Account : 57851
Effective Date : 2017-04-01
Description : C&G Intercampus Cont-Exp-UCR
Long Description : C&G Intercampus Contra-Exp-UCR

Account : 57860
Effective Date : 2017-04-01
Description : C&G Intercampus Exp-UCSD
Long Description : C&G Intercampus Exp-UCSD

Account : 57861
Effective Date : 2017-04-01
Description : C&G Intercampus Cont-Exp-UCSD
Long Description : C&G Intercampus Contra-Exp-UCSD

Account : 57870
Effective Date : 2017-04-01
Description : C&G Intercampus Exp-UCSC
Long Description : C&G Intercampus Exp-UCSC

Account : 57871
Effective Date : 2017-04-01
Description : C&G Intercampus Cont-Exp-UCSC
<table>
<thead>
<tr>
<th>Account</th>
<th>Effective Date</th>
<th>Description</th>
<th>Long Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>57880</td>
<td>2017-04-01</td>
<td>C&amp;G Intercampus Exp-UCSB</td>
<td>C&amp;G Intercampus Exp-UCSB</td>
</tr>
<tr>
<td>57881</td>
<td>2017-04-01</td>
<td>C&amp;G Intercampus Cont-Exp-UCSB</td>
<td>C&amp;G Intercampus Contra-Exp-UCSB</td>
</tr>
<tr>
<td>57890</td>
<td>2017-04-01</td>
<td>C&amp;G Intercampus Exp-UCI</td>
<td>C&amp;G Intercampus Exp-UCI</td>
</tr>
<tr>
<td>57891</td>
<td>2017-04-01</td>
<td>C&amp;G Intercampus Cont-Exp-UCI</td>
<td>C&amp;G Intercampus Contra-Exp-UCI</td>
</tr>
<tr>
<td>57895</td>
<td>2017-04-01</td>
<td>C&amp;G Intercampus Exp-UCMerced</td>
<td>C&amp;G Intercampus Exp-UC Merced</td>
</tr>
<tr>
<td>57896</td>
<td>2017-04-01</td>
<td>C&amp;G Intercampus Cont-Exp-UCMerced</td>
<td>C&amp;G Intercampus Cont-Exp-UCMerced</td>
</tr>
</tbody>
</table>
Account : 57900
Effective Date : 1900-01-01
Description : BUDSUM Indirect Cost Recovery
Long Description :

Account : 57901
Effective Date : 2015-09-01
Description : C&G Sponsor Dir Cost - Lab Fee
Long Description : C&G Sponsor Dir Cost - Lab Fee is for specific C&G awards where the sponsor wants to see the Lab Fee as a direct cost on a ledger report, but the lab fee charge is resulted from a sponsor agreed % and should reported as indirect cost.

Account : 57990
Effective Date : 1901-01-01
Description : Indirect Cost Recovery-C&G
Long Description : Indirect Cost Recovery-C&G is to function like a consolidated indirect cost recovery account for all C&G funds upon implementation of PS Grants Suite, effective 04/01/2014.

Account : 57998
Effective Date : 1900-01-01
Description : Indirect Cost Recovery-Contra
Long Description : Indirect Cost Recovery-Contra Exp - central accounting only

Account : 580000
Effective Date : 2017-04-01
Description : BUDSUM Unallocated
Long Description :

Account : 58001
Account: 58010
Effective Date: 2017-04-01
Description: BUDSUM Unallocated
Long Description: Unallocated Cost

Account: 58011
Effective Date: 2017-04-01
Description: BUDSUM Direct Cost
Long Description: Direct Cost

Account: 58012
Effective Date: 2016-11-01
Description: BUDSUM Indirect Cost
Long Description: Indirect Cost

Account: 58013
Effective Date: 2016-05-01
Description: BUDSUM Salaries/Wages-Academic
Long Description: Salaries and Wages - Academic

Account: 58014
Effective Date: 1901-01-01
Description: BUDSUM Sub-Recipient < =25K
Long Description: Sub-Recipient < =25K

Account: 58015
Effective Date: 1901-01-01
Description: BUDSUM Animal
Long Description: Animal

**Account: 58016**
Effective Date: 2016-05-01
Description: BUDSUM Participant Support
Long Description: Participant Support

**Account: 58017**
Effective Date: 2016-05-01
Description: BUDSUM Tuition
Long Description: Tuition

**Account: 58018**
Effective Date: 2017-04-01
Description: BUDSUM Other Direct Expenses
Long Description: Other Expenses

**Account: 58019**
Effective Date: 1901-01-01
Description: BUDSUM Salaries/Wages-Staff
Long Description: Salaries and Wages - Staff

**Account: 58020**
Effective Date: 1901-01-01
Description: BUDSUM Salaries-Staff Limited
Long Description: BUDSUM Salaries-Staff Limited

**Account: 58021**
Effective Date : 1901-01-01
Description : BUDSUM Entertainment
Long Description : BUDSUM Entertainment

**Account : 58022**

Effective Date : 1901-01-01
Description : BUDSUM Participant Sup-Stipend
Long Description : BUDSUM Participant Sup-Stipend

**Account : 58023**

Effective Date : 1901-01-01
Description : BUDSUM Participant Sup Travel
Long Description : BUDSUM Participant Sup Travel

**Account : 58024**

Effective Date : 1901-01-01
Description : BUDSUM Participant Sup Subsist
Long Description : BUDSUM Participant Sup Subsist

**Account : 58025**

Effective Date : 1901-01-01
Description : BUDSUM Participant Sup Other
Long Description : BUDSUM Participant Sup Other

**Account : 58026**

Effective Date : 1901-01-01
Description : BUDSUM Sal-Staff Exempt CBR
Long Description : BUDSUM Sal-Staff Exempt CBR

**Account : 58027**
Effective Date: 2017-04-01
Description: BUDSUM 3rd Party Cost Share Ex
Long Description: BUDSUM 3rd Party Cost Share Ex

Account: 58028
Effective Date: 1901-01-01
Description: BUDSUM Capital Assets
Long Description: BUDSUM Capital Assets

Account: 58029
Effective Date: 1901-01-01
Description: BUDSUM Recharge
Long Description: BUDSUM Recharge

Account: 58030
Effective Date: 2016-01-01
Description: BUDSUM Consulting Fees
Long Description: BUDSUM Consulting Fees

Account: 58100
Effective Date: 2017-04-01
Description: BUDSUM Reappropriated Balances
Long Description:

Account: 58200
Effective Date: 2017-04-01
Description: BUDSUM Fund Advance Unalloc
Long Description: UNALLOCATED APPROPRIATION FOR CONTRACT AND GRANT FUND ADVANCE AUTHORIZED BY THE SPONSORED PROJECT OFFICE
**Account : 59000**
Effective Date : 1900-01-01
Description : BUDSUM Recharge Income
Long Description : Credit for recharges to other customer depts.

**Account : 59990**
Effective Date : 2002-07-01
Description : Staff Merit Provision
Long Description : Staff Merit Provision

**Account : 59991**
Effective Date : 2002-07-01
Description : Staff Range Provision
Long Description : Staff Range Provision

**Account : 59992**
Effective Date : 2002-07-01
Description : Staff Up/Downgrading Provision
Long Description : Staff Upgrading/Downgrading Provision

**Account : 59993**
Effective Date : 2002-07-01
Description : Staff Reclass Provision
Long Description : Staff Reclassification Provision

**Account : 59994**
Effective Date : 2002-07-01
Description : Staff Equity Provision
Long Description : Staff Equity Provision
Account : 59998

Effective Date : 2006-07-01
Description : Provision-Staff Recog Award
Long Description : Budget Provision for Staff Recognition Awards

Account : 60005

Effective Date : 1900-01-01
Description : Academic Merits & Promotions
Long Description :

Account : 60010

Effective Date : 1900-01-01
Description : Acad Upgrading & Downgrading
Long Description :

Account : 60020

Effective Date : 1900-01-01
Description : Academic Range Adjustments
Long Description :

Account : 60025

Effective Date : 2007-10-01
Description : Academic Parity/Mkt Rate Adj
Long Description :

Account : 60030

Effective Date : 2002-06-01
Description : Acad Upgrading Early Retiremen
Long Description : Academic Upgrading Early Retirement - Central Campus Provision Account
<table>
<thead>
<tr>
<th>Account</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>60070</td>
<td>EVCP TAS Provision</td>
</tr>
<tr>
<td>60110</td>
<td>Staff Merits</td>
</tr>
<tr>
<td>60120</td>
<td>Staff Range Adjustments</td>
</tr>
<tr>
<td>60140</td>
<td>Staff Upgrading &amp; Downgrading</td>
</tr>
<tr>
<td>60150</td>
<td>Staff Reclassifications</td>
</tr>
<tr>
<td>60160</td>
<td>Staff Equity Adjustments</td>
</tr>
</tbody>
</table>
**Account : 60210**

Effective Date : 1900-01-02
Description : Employee Benefits
Long Description :

---

**Account : 60230**

Effective Date : 1900-01-01
Description : Partial-Full Grad Std Fee Rms
Long Description :

---

**Account : 60305**

Effective Date : 1900-01-01
Description : Budget Reductions
Long Description :

---

**Account : 60310**

Effective Date : 1900-01-01
Description : Budget Reductions-Offset
Long Description :

---

**Account : 60315**

Effective Date : 1900-01-01
Description : Budgetary Savings
Long Description :

---

**Account : 60320**

Effective Date : 1900-01-01
Description : Campus Long-term Debt
Long Description :
Account: 60325
Effective Date: 1900-01-01
Description: Chancellor's Bridge Initiative
Long Description:

Account: 60330
Effective Date: 2005-07-01
Description: Funds Conservation Offset
Long Description:

Account: 60335
Effective Date: 1900-01-01
Description: Non-Salary Inflat Adj/Price In
Long Description:

Account: 60340
Effective Date: 1900-01-01
Description: Prior Year Balances
Long Description:

Account: 60345
Effective Date: 1900-01-01
Description: Increased Enroll-Camp Overhead
Long Description:

Account: 60355
Effective Date: 1900-01-01
Description: Student Services Reserve
Long Description:
<table>
<thead>
<tr>
<th>Account</th>
<th>Description</th>
<th>Long Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>60360</td>
<td>Undesig Purpose Reserves</td>
<td></td>
</tr>
<tr>
<td>60365</td>
<td>Other Designated Purpose Resv</td>
<td></td>
</tr>
<tr>
<td>60370</td>
<td>Unrestricted Misc Income</td>
<td></td>
</tr>
<tr>
<td>60375</td>
<td>VCAC Reserves</td>
<td></td>
</tr>
<tr>
<td>60415</td>
<td>Instruc Equipment Replacement</td>
<td></td>
</tr>
<tr>
<td>60420</td>
<td>Increased Enroll-Dept Support</td>
<td></td>
</tr>
</tbody>
</table>
Account : 60510
Effective Date : 1900-01-01
Description : Restricted Endowment Inc
Long Description :

Account : 60515
Effective Date : 1900-01-01
Description : Unrestricted Endowment Inc
Long Description :

Account : 60520
Effective Date : 1900-01-01
Description : Unrestricted Gifts
Long Description :

Account : 60525
Effective Date : 1900-01-01
Description : Restricted Gifts
Long Description :

Account : 60605
Effective Date : 2017-04-01
Description : 3rd Party Cost Share-Prov
Long Description : 3rd Party Cost Share-Provisions: for use by CGA group to capture cost share amounts for use in the Projects Resource module. For use in ACTUALS ledger. This account should remain zero balance at account level and should be monitored by CGA.

Account : 60900
Effective Date : 2016-05-01
Description : Staffing List Value - Academic
Long Description: Staffing List Value - Academic is for Central Budget Office use only. Reflects the value of the UCOP staffing list for the purpose of balancing the UCOP PermBudg and Staffing Lists.

**Account: 60910**

Effective Date: 2016-05-01

Description: Staffing List Value - Staff

Long Description: Staffing List Value - Staff is for Central Budget Office use only. Reflects the value of the UCOP staffing list for the purpose of balancing the UCOP PermBudg and Staffing Lists.

**Account: 60980**

Effective Date: 2016-05-01

Description: Staffing List Value - Contra

Long Description: Staffing List Value - Contra is for Central Budget Office use only. Reflects the value of the UCOP staffing list for the purpose of balancing the UCOP PermBudg and Staffing Lists.

**Account: 71110**

Effective Date: 2017-04-01

Description: General Allocation

Long Description: Baseline allocation of annual support from the Chancellor/EVCP. (Formerly, the permbudg of central funds.) For use by CBO only.

**Account: 71210**

Effective Date: 2017-04-01

Description: Block Grant

Long Description: Block Grants from Chancellor/EVCP. For use by CBO only.

**Account: 71220**

Effective Date: 2017-04-01

Description: Temporary Academic Support

Long Description: Temporary Academic Support (TAS) from Chancellor/EVCP. For use by CBO only.
<table>
<thead>
<tr>
<th>Account</th>
<th>Effective Date</th>
<th>Description</th>
<th>Long Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>71230</td>
<td>2017-04-01</td>
<td>Faculty Start-up</td>
<td>Faculty Start-up support from Chancellor/EVCP. For use by CBO only.</td>
</tr>
<tr>
<td>71240</td>
<td>2017-04-01</td>
<td>Faculty Retention</td>
<td>Faculty retention support from Chancellor/EVCP. For use by CBO only.</td>
</tr>
<tr>
<td>71290</td>
<td>2017-04-01</td>
<td>OP Allocations</td>
<td>Allocations/cuts as received by OP. For use by CBO only.</td>
</tr>
<tr>
<td>71295</td>
<td>2017-04-01</td>
<td>Other Central Commitments</td>
<td>All other commitments from Chancellor/EVCP. For use by CBO only.</td>
</tr>
<tr>
<td>71302</td>
<td>2017-04-01</td>
<td>Salary Support</td>
<td>Support from the center for broad wage-related actions such as general merit/ increases (may be staff and/or academic). For use by CBO only.</td>
</tr>
<tr>
<td>71304</td>
<td>2017-04-01</td>
<td>Benefits Support</td>
<td>Support from the ctr for gen benefits increases (may be staff and/or academic). For use by CBO</td>
</tr>
</tbody>
</table>
Account : 71312
Effective Date : 2017-04-01
Description : Faculty Prov/Up/Down
Long Description : Corresponds to individual PRT actions on faculty positions. For use by CBO only.

Account : 71314
Effective Date : 2017-04-01
Description : Faculty Merits/Promotions
Long Description : Corresponds to individual PRT actions on faculty positions. For use by CBO only.

Account : 71320
Effective Date : 2017-04-01
Description : Non-Fac Acad. Up/Down
Long Description : Corresponds to individual PRT actions on budgeted, non-faculty academic pos. For use by CBO only.

Account : 71322
Effective Date : 2017-04-01
Description : Non-Fac Acad. Merits/Promos
Long Description : Corresponds to individual PRT actions on budgeted, non-faculty academic pos. For use by CBO only.

Account : 71410
Effective Date : 2017-04-01
Description : Central Assessments
Long Description : Transfers to the center for various taxes/assessments/other, including productivity suite funding. For use by CBO only.

Account : 71420
Effective Date: 2017-04-01

Description: Withdrawals/Returns

Long Description: Transfers to the center for temporary resource withdrawals. For use by CBO only.

---

**Account: 71600**

Effective Date: 2017-04-01

Description: Fund Exchanges

Long Description: Even-dollar exchanges in different fund numbers between the center and a unit. For use by CBO only.

---

**Account: 71650**

Effective Date: 2017-04-01

Description: Deficit clearing - Other

Long Description: Automated central process related to final steps of deficit clearing. For use by CBO only.

---

**Account: 72110**

Effective Date: 2017-04-01

Description: Inter-Location Xfr (Rev)

Long Description: Inter-location transfer of revenue. For use by CBO only. Campus users should use forms located at http://www.bai.berkeley.edu/BFS/BudgetGL/interlocationTransfer.htm.

---

**Account: 72115**

Effective Date: 2017-04-01

Description: Inter-Location Xfr (Fund Bal)

Long Description: Inter-location transfer by fund balance. For use by CBO only. Campus users should use forms located at http://www.bai.berkeley.edu/BFS/BudgetGL/interlocationTransfer.htm.

---

**Account: 72210**

Effective Date: 2017-04-01

Description: Regents Endow/FFE Payout

Long Description: Regents Endow/FFE Payout. For use by central offices, only.
**Account : 72295**

Effective Date : 2017-04-01

Description : Other Transfers

Long Description : Other external transfers. For use by central offices, only.

---

**Account : 73110**

Effective Date : 2017-04-01

Description : Summer Session/UNEX Rev Share

Long Description : Summer Session & UNEX revenue sharing. For use by those offices, only.

---

**Account : 73120**

Effective Date : 2017-04-01

Description : Academic/Research Awards

Long Description : Various awards by campus cmtes/ofcs including COR, URAP, etc. For use by those offices, only.

---

**Account : 73130**

Effective Date : 2017-04-01

Description : Personnel Awards & Training

Long Description : Various HR-related awards and training funding. For use by those offices, only.

---

**Account : 73140**

Effective Date : 2017-04-01

Description : Work-study Funding

Long Description : Work-study distributed by Financial Aid Office. For use by those offices, only.

---

**Account : 73150**

Effective Date : 2017-04-01

Description : Gift Fee Distribution

Long Description : UREL distribution of gift fee to VC/Deans. For use by those offices, only.
<table>
<thead>
<tr>
<th>Account</th>
<th>Description</th>
<th>Long Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>73201</td>
<td>InterDiv - Initial Transfers</td>
<td>Baseline distribution of resources belonging to a division to a unit outside their division (formerly permbudg)</td>
</tr>
<tr>
<td>73205</td>
<td>InterDiv - Vice-Chanc Support</td>
<td>Support by VCs to their divisions for multi-division portfolios (Admin, Rsrch, Stdnt Aff)</td>
</tr>
<tr>
<td>73295</td>
<td>InterDiv - Other Xfer Btwn Div</td>
<td>For use by a unit to transfer resources to/from a unit outside of their division</td>
</tr>
<tr>
<td>74101</td>
<td>Div - Initial Transfers</td>
<td>Baseline distribution of resources belonging to Dean/AVC (formerly permbudg of non-central funds)</td>
</tr>
<tr>
<td>74110</td>
<td>Div - Block Grant</td>
<td>Block grants from Dean/AVC or further distribution of Chancellor/EVCP block grant.</td>
</tr>
<tr>
<td>74120</td>
<td>Div - Temp Acad Support</td>
<td></td>
</tr>
</tbody>
</table>
Account : 74130
Effective Date : 2017-04-01
Description : Div - Faculty Start-up
Long Description : Start-up support from Dean/AVC or further distribution of Chancellor/EVCP support.

Account : 74140
Effective Date : 2017-04-01
Description : Div - Faculty Retention
Long Description : Faculty retention support from Dean/AVC or further distribution of Chancellor/EVCP support.

Account : 74150
Effective Date : 2017-04-01
Description : Div - Salary Support
Long Description : Salary support from Dean/AVC or further distribution of Chancellor/EVCP support.

Account : 74155
Effective Date : 2017-04-01
Description : Div - Benefits Support
Long Description : Benefits support from Dean/AVC or further distribution of Chancellor/EVCP support.

Account : 74160
Effective Date : 2017-04-01
Description : Div - Personnel Actions
Long Description : Transfers related to personnel actions by salary provision administrators (optional)

Account : 74180
Effective Date : 2017-04-01
Description : Div - Sweeps/Withdrawals
Long Description : Dean/AVC withdrawals including assessments, cuts, and year-end sweeps

**Account : 74195**

Effective Date : 2017-04-01

Description : Div - Other Dean/AVC Support

Long Description : Other support from Dean/AVC to their unit.

**Account : 74295**

Effective Date : 2017-04-01

Description : Div - Other Internal Xfr

Long Description : For use by any unit to transfer resources to/from another unit within their division (but outside their department)

**Account : 75101**

Effective Date : 2017-04-01

Description : Dept - Initial Transfers

Long Description : Baseline distribution of resources belonging to dept head within their dept (formerly permbsg of non-central funds)

**Account : 75195**

Effective Date : 2017-04-01

Description : Dept - Other Internal Xfr

Long Description : For local changes to the internal org, chartfield1, or chartfield2 within dept

************** End of Report **************